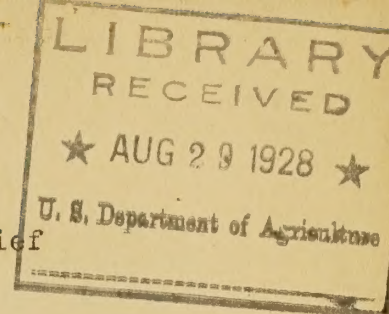


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UNITED STATES DEPARTMENT OF AGRICULTURE
Extension Service.....C. W. Warburton, Director
Office of Cooperative Extension Work, C. B. Smith, Chief
Washington, D. C.



DIGEST OF THE ANNUAL REPORTS OF FARM-MANAGEMENT EXTENSION WORK, 1927

(A report giving the leading activities or projects under way,
the methods of work, and the results for each of the 30 States
conducting organized work during the year)

(Sent out with Memorandum No. 120)

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Arkansas

January 1 to December 31, 1927

A. D. McNair

Project:

Farm-organization surveys.

Methods and Results:

Surveys were made in Washington and Hempstead Counties and around Prescott in Nevada County with a view to effecting a reorganization of the farm business in line with the principles of economics and farm management, in other words, to use all the resources of the farm in such a way as to

give the greatest net profit. The method of teaching the subject matter is by private conversation, by public meetings at which tables and charts are shown and verbal explanations made, by articles in the press, and by circulars and bulletins. The ultimate State goal is to get all the farmers to adopt economic reorganization. There are no sub-projects unless each separate farm resource such as land, man-labor, horse-labor, etc., is considered.

Ten Washington County farms were surveyed and copies of the results given to the farmers and the county agent. At a final meeting, the results were discussed with the assembled farmers. In regard to utilization of their land, it was pointed out that with a fairly large part of their lands in timber it would be well to give attention to forestry. It was also pointed out that most of these farms had a fairly large acreage of steep hillside pastures with limestone outcroppings and that that is exactly the kind of soil on which sweet clover does well. Sweet clover will be sowed on some of these hillsides in the spring of 1928. As these farmers get more than three-fifths of their income from livestock and livestock products, anything that increases the productiveness of their pastures will be welcome.

Fifteen farms were surveyed at Patmos in Hempstead County on Orangeburg fine sandy loam soil and on Ruston very fine sandy loam. About one-half the crop area of these farms was in cotton and nearly one-third in corn. A few soybeans had been tried out in 1926 with good results. It was suggested to these farmers that the area of soybeans could be enlarged without restricting substantially the acreage of cotton and corn and that soybean hay be fed to a few cows and dairy products sold.

Fifteen farms were surveyed in the Redlands community about six miles east of Prescott. This region is gently rolling or with low hills, and the soil is mostly clay loams and silt loams and is more fertile than those of the Hempstead County survey. The type of farming was about the same as on the Hempstead County farms, and the recommendations were similar. At the final meeting, samples of soil were tested for acidity and most of them showed up neutral, indicating that it would be well to try sweet clover. The crop area per farm was a trifle over 60 or about the same as on the Hempstead County farms, but, owing to the heavier soil, it took 4 work-animals per farm instead of 3 on the Hempstead County survey.

Fifteen farms in the black land region northwest of Prescott were surveyed. The soil in that section is partly black clay, on which alfalfa is grown, and a gray silt loam prairie soil on which native prairie hay is cut and baled for the market. Some cotton and corn are grown on the latter, and soybeans have been tested and grown successfully. It is recommended that sweet clover be a part of the crop system on the black land, that it be cut for hay the first year in July and August, and that it be plowed down in the spring of the second year for corn. There is good reason for believing that corn following sweet clover on this soil will make 40 to 50 bushels to the acre. The recommendation for the prairie soils, which are very flat, is that soybeans be rotated with cotton or with corn as fast as

prairie hay is abandoned. The low price of prairie hay has made it unprofitable. Sweet clover for the black lands and soybeans for the prairie land will round out their crop systems in a desirable way and enable them to make more cotton and feed.

A survey was made of 15 farms on Orangeburg fine sandy loam soil in Miller County. This soil is similar to that of Hempstead County, and the recommendations will be similar to those for that county. However, the Miller County farmers are near enough to Texarkana to do some trucking, hence truck crops would naturally be a part of their crop system.

In all these surveys, a sketch was made of the farm showing fences and divisions of fields. A study was made of receipts and expenses of the farm for 1926, together with inventories for the beginning and end of the year, also acreage and production of each crop. Seasonal distribution of crop labor and total of all labor for the year, except chores was considered, also cost of horse-labor per hour and the implement and machinery charge per horse-hour, the cost of producing cotton and corn per acre, per pound and bushel, and percentage costs for various items. Results cannot be estimated in the year in which the survey is made, but follow-up work is done to reiterate the suggestions made and to endeavor to induce men to actually inaugurate the beginnings of reorganization along economic lines.

California
December 1, 1926, to November 30, 1927,
L. W. Fluharty

Projects:

1. Farm-enterprise efficiency,
2. Farm accounting and organization,
3. Dissemination of timely economic information.

Methods:

Project 1. In order to determine profitable methods of production, the farm-management demonstrator and farm advisers have created interest by holding meetings of farmers for the purpose of estimating the cost of producing particular crops and teaching the use of cost records in improving the farm business. Demonstrators have been obtained by holding meetings of farmers interested in keeping farm-enterprise accounts to outline the plan, to give instruction in keeping records, and to arrange for at least two additional meetings during the year to discuss methods or timely economic information related to the project. Data have been gathered by having cooperators make monthly reports to the farm adviser's office, and farm advisers make personal calls upon demonstrators as needed and send out follow-up letters. The farm adviser has been assisted in summarizing and interpreting results and preparing charts, lectures, and publicity material. Each demonstrator's record has been compared with the five best, the five

poorest, and the average of all records, and enterprise-analysis schools, general meetings, tours, fair exhibits, and news articles have been other methods used.

Project 2. The California plan for working out better farm organization through farm accounts is to create interest and show need of the work by group meetings of influential farmers, farm-center meetings in areas to be studied, news articles, and other publicity. Demonstrators are engaged through personal interviews with interested farmers, organization of farm accounts in banks, and the organization of senior and junior farm-management clubs. Data have been gathered from individual farmers, beginners' farm-account schools, and summarizing schools. Farm accounts in banks have been promoted by holding beginners' schools for the instruction of demonstrators in furnishing proper information, by follow-up meetings, and the summarization of material by bank representatives, farm adviser, and extension specialist. In senior farm-management club work, beginners' schools for instruction in record keeping are followed up by meetings every two months, and a final summarizing school is held at which conclusions are drawn. Banks are assisted in starting junior farm-business clubs, after which a bank representative holds monthly follow-up meetings with the club group and conducts a summarizing school at the end of the year. Farm-management tours are conducted, exhibits prepared, also bulletins, circulars, lantern slides, and news articles for the use of the farm adviser.

Project 3. The plan followed in disseminating timely economic information is to gather material from price and production statistics (foreign, national, State, and county,) agricultural outlook reports (national, State, and regional,) "The Agricultural Situation," and intentions to plant crops and breed livestock (national and State.) Charts, lecture outlines, and news articles are prepared in cooperation with farm advisers and subject-matter specialists, and the information is used by the farm adviser in county publications and farm-center meetings and by the farm-management demonstrator at general meetings where the agricultural situation or that pertaining to a special crop is discussed.

Results:

Project 1. Farm-enterprise efficiency studies have proved very popular among farm advisers and farmers, and reports from 30 counties indicate that 1,440 farmers have been assisted in keeping enterprise-cost accounts during 1927. Twenty-eight of these counties have carried records for one year, and summaries have been made or will be completed for the 1927 crop year. The following is a list of projects that will be completed for 1927:

<u>Commodity</u>	<u>Estimated Number of Records</u>
Poultry.....	456
Dairy.....	37
Grapes.....	185
Peaches.....	135
Apricots.....	45
Walnuts.....	82
Pears.....	48
Oranges.....	180
Lemons.....	18
Beans.....	18
Apples.....	75
Prunes.....	22
Grain.....	30
Alfalfa.....	12
Turkeys.....	20
Bees.....	10
Grape fruit.....	22
	<u>1,395</u>

From 28 counties, farm advisers report 374 communities participating in the enterprise-cost account project. Twenty-one of these counties reported the assistance of 450 local leaders. Specialists in farm management spent 141 days in 28 counties, while the farm advisers put in 1,105 days' work. Sixteen meetings were held at result demonstrations with an attendance of 427 in 6 counties, and 19 counties held 35 method demonstrations with 1,315 in attendance. Cost accounts were discussed at 302 other meetings with an attendance of 14,127 persons in 30 counties. A total of 15,969 persons was reached in 353 meetings on the cost-account project. Information was gained on investment in land, improvements, and equipment, also on labor, cost of materials, taxes, types of equipment used, and management practices.

Project 2. An increased interest in farm accounting is evident, 28 farm advisers having reported the placing of 613 farm-account books during 1927, or 509 more books than were distributed in 1926 and 10 more counties using the books. Twenty-one counties report 370 books kept throughout the year. In 13 counties, farm advisers assisted in summarizing and interpreting 191 accounts, and 14 counties report changes in farm practices as a result of farm accounting. On November 1, 8 of 10 original senior farm-management club members in Santa Barbara County were still active, and 2 counties reported the enrollment of 11 boys and 1 girl in junior farm-management club work. In one of these counties, six boys are completing the project; in the other county, the project is not completed.

Project 3. A typical illustration of the dissemination of timely economic information was a study made in cooperation with the dairy specialist and the Stanislaus County agent of the economic position of dairymen in the San Joaquin and Sacramento Valleys. This study covered the periods before, during, and since the world war and the following items:

1. San Francisco butter prices from January, 1910, to date.
2. Alfalfa hay prices in Sacramento and San Joaquin Valleys for the same period.
3. Price levels of the more important agricultural and nonagricultural products throughout the United States.

This information was used in the preparation of charts and publicity material for presentation to San Joaquin and Sacramento dairymen. Each month, the tables were brought up to date. One section of the monthly cow-testing report was devoted to a survey of the dairy situation for the current month. These tabulations showed the dairy situation for the month as compared with the previous month, the same month of the previous year, and the average for the same month for a 10-year period, and the comparisons show the following:

1. Monthly price paid for 92-score butter on the San Francisco market.
2. Average monthly price paid for San Joaquin and Sacramento Valley farmers for No. 1 baled alfalfa hay.
3. Purchasing power of one pound of butterfat in terms of alfalfa hay.
4. Comparisons of nonagricultural products, 30 agricultural products, and San Francisco butter prices.

No work has been done in farm management without the full cooperation of the farm adviser or other subject-matter specialists. As an illustration, the dairy and poultry specialists are as much interested in the enterprise-efficiency studies in dairying and poultry raising as the farm-management demonstrator, and they help in outlining forms and do follow-up work when on regular visits. The farm adviser always includes such work in the regular program.

Results in General Farm Economics.

There is evidence of increasing interest in farm economics throughout the State. A total of 733 meetings with an attendance of 33,697 persons have been held in 40 counties. Economic material from bulletins entitled "Series on California Crops and Prices" has been presented at 386 of these meetings with a total attendance of 17,620 persons. Economic material was presented from the peach bulletin (Circular 1) in 20 counties at 63 meetings with an attendance of 3,349, from the lettuce bulletin (Circular 5) in 7 counties at 39 meetings with an attendance of 1,894, from the poultry bulletin (Exp. Sta. Bul. 413) in 27 counties at 208 meetings with an attendance of 9,889, from the cantaloupe bulletin (Exp. Sta. Bul. 419) in 1 county at 13 meetings with an attendance of 395, from the apricot bulletin (Exp. Sta. Bul. 423) in 8 counties at 26 meetings with an attendance of 890, from the grape bulletin in 7 counties at 37 meetings with an attendance of 1,203. Reports from the 40 counties show that 456 communities were reached in the dissemination of economic material. In 32 of these counties, the farm adviser was assisted by 503 local leaders. Specialists in agricultural economics spent a total of 258, while the farm advisers worked a total of 1,297 days on the projects. In six counties, 16 result demonstrations were held with an attendance of 427. Nineteen counties reported 46 method demonstrations with an attendance of 1,465. In 30 counties, a total of 472 other meetings was held with an attendance of 22,397 on project work in economics.

Colorado
December 1, 1926, to November 30, 1927,
T. H. Summers

Projects:

1. Farm organization,
 - a. Farm-business analysis,
 - b. Farm enterprise,
 - c. Farm-account schools,
 - d. Farm accounts in rural schools,
 - e. Farm accounts with farmers,
2. General extension program building,
3. Dissemination of timely economic material,
4. Balancing production in relation to marketing.

Methods:

Project 1. Certain divisions of the major projects were made in order to separate the various types of work carried under these projects. Five divisions are made in the farm-organization project.

Farm-business analysis deals with the entire farm business. The relation between the organization set-up and the financial results is considered, together with farm practices that affect or are affected by this set-up. Farm enterprise takes in the work on the individual enterprise, crops and livestock. Frequently this project suits the purpose where it is impossible to get a farmer to keep a record of his entire business. It is sometimes used as a wedge in getting him more interested in his whole farm business and also for going into detail on farms where the financial records are being kept. Farm-account schools are held for the purpose of taking the results back to the farmers and assisting them to put into practice some of the worth-while suggestions brought out through an analysis of both farm-business and enterprise-cost records. The division, farm accounts in rural schools, includes a course in farm accounts for rural eighth-grade schools. The course consists of 2 books, 1 a manual containing a farm record in chronological order, the other a blank record book. The student must make up a record book from the manual, posting and classifying the accounts. The blank book is provided for this purpose. This set of account books is sold to the various school districts and is given as a part of the arithmetic requirements. Farm accounting with farmers covers the work of sending out farm-account books each year to farmers who are keeping records under more or less close supervision by the county extension agent and the farm-management demonstrator. It covers all the account books kept in the State, whether in organized or unorganized counties, whether sent out by request or handed out personally.

Project 2. General extension program building is a plan to assist the farmer to work out an agricultural program. The work is handled in State regions. Material from all available sources is gathered to show the trend of production of important agricultural commodities of the region. Data are also made available showing the trend in the market demand and the competition from other production areas within the State, nation, and even the world. Figures and experiences are gathered to show advantages of local conditions or draw-

backs as the case might be. Committees are appointed for each commodity, having a producer-chairman and an extension or station worker as secretary. A two-day conference is called at a central point in an area of the State, and the committees are asked to review all the material available and to consider the possibilities of future expansion or contraction and possible future markets. Having done this, they formulate a set of recommendations which they think will solve their economic problems in so far as agriculture is concerned. These recommendations are used in working out the extension projects carried in the region. The recommendations, together with most of the material used by the committees, are combined in a bulletin put out by the extension service for free distribution. The result is a more definite plan for extension work and a clearer conception on the part of the farmer of the functions of the extension service.

Project 3. From time to time, reports are received from the Federal department dealing with the economic conditions of various commodities. These are applicable only in a general way to conditions in this State. It is necessary, therefore, to interpret this information in terms of Colorado conditions before the material can be of benefit to the farmer. Articles on timely topics are also prepared and sent through the newspapers and other channels to the farmer. Publications from the extension service as well as from the experiment station are included under this project.

Project 4. Balancing production in relation to marketing deals with the study of the supply and demand of a commodity to help prevent the so-called market gluts. More attention to what to produce and in what quantities will result in a production that will more nearly meet the consumptive demand.

Results:

Project 1. The farm-analysis work was divided into two types. The first included records procured by an enumerator in the field and the second records sent in by the farmer-demonstrator and posted in the office. Of the first kind, 287 were obtained and of the second 77, making a total of 364 for the year. The ultimate goal set for this project was 125 records each year. The second type is in cooperation with a project worked out by the department of economics and sociology and the Bureau of Agricultural Economics, U. S. Department of Agriculture. Most of the former records were obtained in cooperation with the same parties. Eighty records were obtained in the farm-enterprise project, the goal having been set at one hundred each year. In this work, records on labor and cash expenditures are sent in each month and the records summarized at the end of the crop season. The results are used in getting farmers to adopt profitable farm practices.

During the year, 35 meetings were held for the purpose of discussing farm accounts and farm management with a total attendance of 1,458 persons.

In the sub-project, farm accounts in rural schools, 58 students completed the course. The ultimate goal was at one time set at 20 counties with 700 taking the work. Ambition set the goal much too high with the present work carried by the farm-management demonstrator. This project deserves more time and effort. Much could be accomplished but for lack of time.

Project 2. Two regional conferences were held during the year -- one in the San Luis Valley and the other in northwest Colorado. A bulletin was published on the San Luis Valley conference entitled "~~An~~ Agricultural Program for the San Luis Valley of Colorado." A mimeographed report was sent out dealing with the recommendations adopted by the conference in northwest Colorado. A bulletin is now being prepared dealing with the program adopted by this conference. The goal calls for one conference each year, the average being kept by skipping a year and holding two conferences the following year.

Project 3. During the year, a number of publications were sent out from this department to county extension agents and others. In addition, a number of articles were written by different members of the department of economics and sociology and sent out through "News Notes" and other papers.

Project 4. Production that just meets the demand of the consumer not only moves readily to market but usually commands a price satisfactory to the grower or at a figure that more nearly meets the cost of production. The agricultural economic conferences have assisted cooperative marketing materially. In addition to putting out data that enlighten the growers regarding the supply of and demand for products, these conferences have been the means of getting groups of producers together to work out their marketing problems. For instance, following the conference in the San Luis Valley, the cattle producers were called together to market their feeders through a feeder-cattle auction sale. Thirty-five cars were sold at a total value of \$72,000. The profit has been estimated at \$2,500. Everyone seemed well pleased with the results and determined to repeat the process next year.

Cooperative Projects. Sheep culling to increase weight of fleece is an animal husbandry project. It is the continuation of a project carried in 1926 with a few range sheep men. By weighing the fleeces, the results of systematic culling of the low producing ewes, together with the use of heavier fleeced bucks, are obtained.

The San Luis Valley purebred dairy bull project is also an animal husbandry project already carried for several years. A close check of the farm business is made each year on farms obtaining a purebred dairy bull calf. This is done to get the effect of these bulls on the farm business or upon the success of the farm organization.

The crop rotation project, a crops project, is devoted to getting more farmers to adopt a better balanced cropping system on the farm. This year a crop rotation train was run by the A. T. & S. F. R. R. in the Arkansas Valley.

Some miscellaneous and emergency work was done that had not been included in the regular schedule. After attending the agricultural outlook conference at Washington in January, some time was spent in considering methods of disseminating outlook information among the farmers of the State. In cooperation with the department of economics and sociology, a tour was conducted to 10 farms in Weld County with an attendance of 369 persons. The important practices that contributed to the success of farming, as shown by actual records, were emphasized. The El Paso County agent arranged for a four-day summer camp for adults where the time was about equally divided.

between class work and recreation. Assistance was given those in attendance in working out an agricultural program for the coming year. A dairy tour was attended on which El Paso, Pueblo, and Fremont County farms were visited and a talk on farm records given at one of the stops. The tour was conducted for the purpose of emphasizing the value or advantages of belonging to the cow testing association. Assistance was given the Biological Survey and the Forest Service with the U. S. Department of Agriculture exhibits at the Colorado State fair. Five days were spent in helping to set up the exhibits and assisting in handling the spectators. Three days were spent assisting the committee on summer fallow at the Colorado dry-land conference to outline its recommendations, and assistance was given the Mountain States Beet Growers' Association in working out a plan to have its members keep a record of the cost of producing sugar beets.

Nine projects that are carried by the department of economics and sociology and that received active consideration during the year are related to the various projects directly or indirectly carried by the farm-management demonstrator. They are:

1. An economic study of the peach industry on the western slope.
2. An economic study of farm organization and management in the Greeley area and in northeastern Colorado.
3. A study of costs and methods of producing cattle and sheep on the range in Colorado.
4. A study of the social status of Spanish-speaking people in rural Colorado. This was preceded by a child-labor study in several typical regions of the State.
5. A study of taxation in Colorado, particularly in its relationship to the agricultural industry.
6. A study of the methods of storage and marketing practices which obtain in handling potatoes on farms in the San Luis Valley.
7. An economic study of the apple industry in Colorado.
8. An economic study of land utilization in northwestern Colorado.
9. A study of the major types of cooperative organizations or associations in Colorado.

Connecticut
December 1, 1926, to November 30, 1927,
A. W. Manchester

Projects:

1. Farm accounting in young farmers' clubs,
2. More-sales campaign,
3. Program planning.

Methods and Results:

Project 1. The goal in the work with the young farmers' clubs has been the enrolling of 100 new members each year for intensive work in farm organization, maintenance of contact with all members of older and past young farmers' clubs, and the close supervision and careful completion of accounts on 100 selected farms to serve as source material for use on field trips and other purposes. The club members are young men ranging in age from 18 to 35, most of whom are managing their own farms while others are associated with their fathers in farm management. They are chosen and interested in the work by the farm-management demonstrator or the county agent. Young men are selected because they are more ready to receive suggestions and to follow out new plans, as they presumably have many more years of farming ahead of them in which to carry out the practices they have learned, and because young men make the best demonstrators. To each member who wishes to keep a farm-account book, assistance is given in taking a farm inventory and starting the book. At the end of the year, a second inventory is taken and the book taken to the farm-management office for summarizing, after which it is returned to the farmer with specific recommendations for business changes. Notices of meetings are sent by the county agents to club members, and the county agent makes at least one farm visit each year to each member to assist with the farm inventories and opening of books. A weekly talk giving timely suggestions for good farm management is broadcast by radio, also mimeographed and mailed to all club members and county agents. During the year, 263 farm-account books were distributed, 164 farm inventories taken, and 95 account books summarized. Six hundred and fourteen farm visits were made. The records of club members show that clover and alfalfa reduce the cost of purchased grain, that by raising young stock cow-replacement costs are much less than when cows are bought, that diversified dairy farms have larger incomes than specialized farms, that farms with sales below \$4,000 on the average fail to pay operator, farm-hand wages, and interest on investment, and as sales increase there is an increase in income. A good many individual records of the club members are used by county agents, extension specialists, and the department of farm management to demonstrate how incomes are increased by attention to efficiency of production and improved organization. Following is an illustration:

On the general dairy farm of Ernest Skilton, who has been a member of the Morris Young Farmers' Club for three years, the following results have been obtained:

<u>Year</u>	<u>Gross Income</u>	<u>Farm Income</u>
1924	\$6,577.99	\$2,310.42
1925	7,845.38	2,632.37
1926	8,561.79	3,827.32

In a period of 3 years, he increased his sales about \$2,000 and his farm income about \$1,500. In 1924, he had 17 cows, 150 hens, and 4 acres of apple trees. The increase was made by increasing his average number of hens from 150 to 325 which increased his sales \$1,415. Two acres of potatoes were also added and increased his sales \$441. Minor small miscellaneous sales increased some.

By adding potatoes and increasing his number of hens, he increased his poultry grain about \$450, labor \$366, and crop expenses about \$100. By raising more clover his dairy grain decreased so that his total cash increase in expenses was \$749.17.

Project 2. The more-sales campaign was inaugurated experimentally the past year in an effort to develop a method of teaching the necessity of volume of business and some of the methods of increasing volume to more people. Ten Hartford County townships were selected for the trial and a mailing list of all dairy farmers having 16 cows or less made up. A series of 8 cards and 2 letters signed by the county agent and emphasizing this factor was mailed and so timed that each man received one card each week. In the last letter a return card was inclosed upon which the farmer might request a personal conference to go over farm reorganization. Out of 300 farmers on the mailing list, 24 returned cards. A letter was also mailed to farm bureau members, emphasizing the necessity of volume and offering a conference. About 20 replies were received. Visits were made to all who requested them and one or more follow-up visits in instances where it seemed advisable. About one-half of the farmers interviewed are convinced of the necessity of increasing their business. A plan of increase was worked out for practically each one, and some of the farmers have gone ahead with the plan with surprising rapidity, while others are moving slowly. Business reorganization involves so many problems of personality, capital, equipment, etc., that one year can show only a beginning. It is planned to conduct the campaign more extensively in the coming year and to cover all of New Haven County at least.

Project 3. The farm-management demonstrator attended 29 meetings of extension workers in which projects were selected and programs planned and made such contributions as he was able from the material he had gathered.

Cost studies in cooperation with the vegetable and poultry specialists were made on 9 vegetable and 17 poultry farms. One exhibit was displayed at the State fair at Hartford and 42 radio talks were given. A series of articles on "Sam Jones' Farm" was published in the county farm bureau news.

Illinois
January 1 to December 31, 1927,
R. R. Hudelson

Projects:

1. Simple farm accounts,
2. Farm-bureau farm-management service.

Methods:

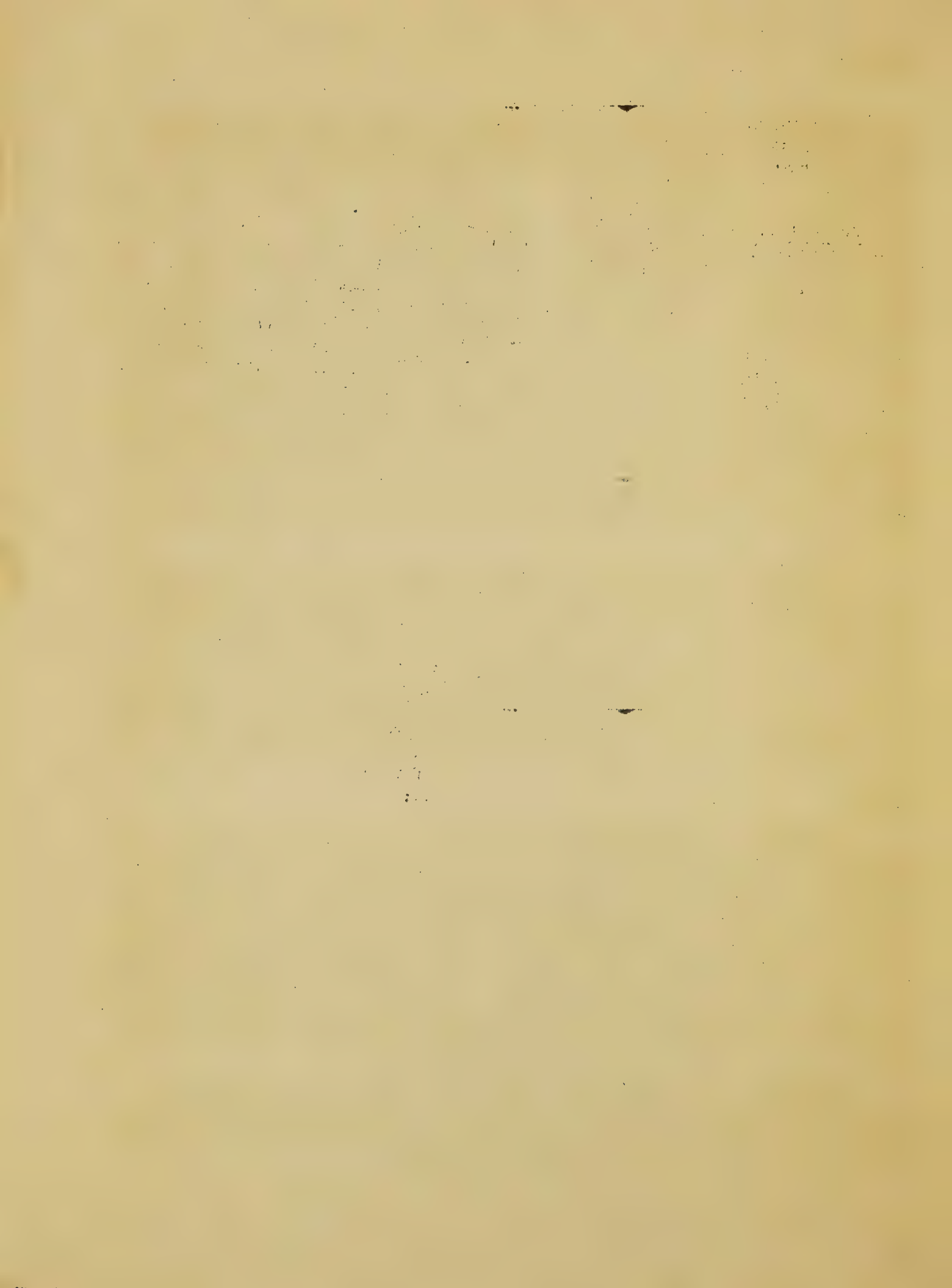
Project 1. Two sub-projects have been formed: (1) The holding of farm-management schools where the application of the information obtained from farm accounts can be discussed with the cooperators as well as with others interested in the economic side of farming. (2) The preparation and distribution of suitable materials for teaching farm accounting in the public schools, particularly in schools employing Smith-Hughes teachers. At farm-account schools, cooperators are helped to start and close their books. Illustrated lectures are given, based on data gathered in this project. Farm visits are made during which the previous year's accounts are discussed, together with their application to the future of the business. Farm-management tours are conducted to some of the more successful farms where the analysis of the business is discussed in such a way as to bring out the usefulness of the account in studying the organization of the farm. Nearly all the county agents in the State have cooperated fully in the work. The project can not reach a very high degree of success without the real interest and cooperation of the farm adviser. Contacts must be maintained throughout the year, and in many cases this is possible only by having a local agent maintain the interest of the cooperators between contacts which the extension specialist may have. Many accounts are started and checked in for cooperators who are unable to be present at the meetings held when the extension specialist is in the county.

Project 2. The farm-bureau farm-management service is a cooperative three-year project among farm bureau members of Livingston, McLean, Tazewell, and Woodford Counties, started January 1, 1925, for the purpose of enabling each cooperator to know how efficiently his farm is being operated as compared with the other farms in the project, how efficiently each of the several parts of the farm business is being handled, and how the most successful co-operators handle their work. Each of the cooperators is visited on his farm 3 or 4 times during the year, and a farm-management tour is conducted in each of the counties, all farm bureau members being invited to attend.

Results:

Project 1. Annual farm-business reports on 27 different areas in the State were completed and published in mimeographed form. In all, 1,200 farm accounts were completed and analyzed, a complete analysis of his farm business being returned to each of the cooperators. In nearly every case, these reports were returned to the individuals by means of farm visits. More complete analysis and more accurate records are to be emphasized. Some progress toward the goals was made during the year in that about 125 more farm accounts were completed than in the previous year. This growth, although not large, is appreciated, particularly because of the discouraging farm-economic status and the prevalence of unusually bad roads throughout the winter when many of the contacts with the accounting cooperators must be made.

Project 2. The second annual report was prepared and delivered to each cooperator during the spring of 1927 with an explanation. The following table shows the number of cooperators, number of visits made, and other information for each of the four cooperating counties:



	Livingston County	McLean County	Tazewell County	Woodford County	Total
Cooperators in 1925.....	61	56	59	63	239
Cooperators in 1926.....	62	54	57	62	235
Cooperators in 1927.....	56	47	50	57	210
<hr/>					
Cooperators attending 1927 tours..	37	20	17	36	110
Total attendance on 1927 tours....	150	75	30	125	380
Visits made to cooperators in 1927	250	210	225	250	935

Most of the cooperators who have dropped out have stopped farming or moved away. Nearly all the completing cooperators signified their intention of continuing the work during 1928, leaving the matter of cooperating for another period of three years to be determined after the complete analysis of the three-year period just past.

Farm-management extension work is being taken up in 4 or 5 additional counties and will result in work being done in at least 85 counties during 1928. The keeping of feed records will be emphasized more than in the past for the purpose of getting a more complete analysis of livestock enterprises.

Indiana
July 1, 1926, to June 30, 1927,
L. S. Robertson

Projects:

1. Farm accounts,
2. Dairy-farm management survey.

Results:

Project 1. Eight thousand farm-record books, prepared by the division of farm management, were distributed to farmers for use in 1927. Twelve one-day accounting schools were conducted in five counties to give instruction in the use of these books. Approximately 125 complete financial records kept as a result of these schools will be available at the end of the year to use in demonstrating the value of efficient farm organization and practices in attaining good farm incomes. Forty-one similar records were summarized in Morgan County in the spring. Through this work, farmers have an opportunity to compare their practices and results with those on the profitable farms and thus determine desirable changes. A special study of profitable farming practices in Benton County laid the foundation for an extension program in that county. The incomes and the methods used on 18 profitable farms were presented at a series of meetings, through the press, and in mimeographed circulars, and 54 farm accounts were started as a background for similar work the following year. Farm accounting was introduced into 305 rural schools in

9 counties and taught to 2,183 seventh and eighth-grade pupils. An extensive campaign on farm inventories, conducted through county agents, rural schools, agricultural journals, and daily newspapers, culminated in the second annual farm-inventory week, December 27 to January 1, during which many farmers inventoried their livestock, feed, equipment, and supplies, and thereby arrived at a better understanding of their farm business.

Project 2. In cooperation with other divisions of the extension department and with local agencies, a special survey was conducted in Monroe County to show particularly how farm incomes could be increased through more profitable dairying. The practices and results on 159 farms were summarized as a basis for a series of meetings to discuss the general results and an intensive campaign to overcome what was shown to be the greatest weakness, namely, the lack of legume hay for dairy feed.

Miscellaneous: Other work carried on by the division of farm management included the distribution of 705 farm leases prepared by the division, two-day landlord-tenant conferences, assistance at boys' and girls' club camps, farm-management exhibits at the State fair and at the international grain and hay show, operation of the 80-acre farm at Salem, and assistance with various meetings, publications, and conferences.

Iowa

December 1, 1926, to November 30, 1927,

J. C. Galloway

Projects:

1. Farm accounting and farm organization,
2. Timely economic information regarding the hog enterprise.

Methods:

Project 1. The method used in the farm-accounting and farm-organization work is largely a combination of laboratory work and general discussion, supplemented by charts and blackboards and individual farm comparisons. Each man is given enough practice with a sample record to start and keep a record of his own business and is assisted in the keeping of his record during the year and the summarizing and analyzing of his results at the close of the year through comparisons with averages. In addition to the group meetings held at the beginning of the year, individual farm visits are made in connection with the mid-year follow-up work. While the major portion of the work is with adult farmers, the project also includes work with juniors in club groups and with rural teachers in the introduction of farm accounts as a part of the seventh and eighth-grade arithmetic work.

Adult groups may be organized in any community where from 15 to 25 farmers are interested. Eventually, the program should include 5 groups to insure 50 or more completed records which will give a much better picture of the farm-business problems in the county. The plan may be presented to the

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farmers through the use of the motion picture entitled "Magic in It," which is furnished by the U. S. Department of Agriculture, by township meetings, personal calls, publicity, and circular letters. Definite registrations should be obtained from farmers who are interested in actually keeping and studying a record of their business. A local leader in each community can give effective assistance in inducing farmers to register. The men who will be most benefited and who can, in turn, best aid the farm bureau and their communities are young farmers, usually under 35 years of age, whose future progress depends upon the profits of the farm.

The Extension Service furnishes two suggestive articles to be run in local papers, also an outline for a news story following the meeting. A circular letter with registration blank is also outlined, and a second letter and inventory blank are supplied to be sent to each registrant. At all meetings where a specialist assists with the work, the Extension Service provides each man present with a record book for the laboratory exercises. Enough books are also provided to enable each man to start his record. Whether these books are given to the men or sold at cost is left to the discretion of each county.

During the spring, the county agent and specialist visit each man and help him with his record. At the close of the year, the records are summarized and a county report made up which can be sent to each farm bureau member. After the first year, the spring follow-up calls will be the occasion for assisting each man to analyze his results and make comparisons with averages.

In the farm-record work with juniors, the boys and girls are taught how to keep a farm-business record by assisting them throughout the year in actually keeping one on their home farm. Farm-management principles are taught through the use of charts and discussions at the club meetings but mostly through a study of the analysis of each club member's farm business in comparison with county and State averages of the various factors influencing farm profits. Each club member exhibits a record book at the various county, district, and State fairs, in this way discovering his mistakes. Those who have completed farm-business records are required to point out the weaknesses in the organization of their parents' business and suggest possible remedies. About four meetings a year are held with the club members by a farm-management specialist in addition to other social club meetings. The selection of a record-club demonstration team provides an additional effective method of teaching subject matter both to club members and farmers.

In the work with rural teachers, the laboratory method is largely used, giving the teachers enough experience with a sample record to enable them to use it in connection with the arithmetic work in their schools. The work is usually decided upon by the farm bureau board and presented either through the county board of education or directly to the county superintendent. A county-wide meeting is usually arranged, either as a special meeting or as a part of the regular teachers' institute. After the meeting, supplies are furnished the teachers for putting on the work in their regular arithmetic classes. Later, it is contemplated that clubs composed of students keeping records on their home farms will be formed.

Project 2. The timely economic meetings have been organized mainly as a part of the swine-production project. Ten communities in the county are selected for group meetings. Following the meetings, each man interested is placed on the mailing list for "Hog Facts." "Agricultural Economic Facts" is sent to each man cooperating on the farm-accounting project, as well as to a list of interested men who have specially requested it. At the meetings, the general discussion method is used, centering about a set of charts on the previous behavior of prices and factors bringing about changes. The number of charts used in this work was considerably reduced over the list used last year. A more thorough discussion of a small number of charts seemed to improve the work this past year considerably. The charts now in use are as follows:

1. Wholesale Prices, 1790 to Date,
2. Purchasing Power of Hogs, Horses, and Cattle, 1865 to Date,
3. Monthly Hog Prices -- 18-Year Average,
4. Monthly Hog Receipts -- 18-Year Average,
5. Iowa Corn-Hog Ratios -- 1910 to Date,
6. Variations in Pork Production Costs -- 1922, 1923, and 1924,
7. Ration Fed and Pork Costs,
8. Number of Pigs per Sow and Pork Costs,
9. Farrowing Date and Number of Pigs Saved,
10. Causes of Losses -- Farrowing to Weaning.

Results:

Project 1. During 108 days of field work in 23 counties, 198 meetings were held and 205 men assisted in definitely analyzing records of their business kept for the calendar year, 1926. In compiling the State average, 238 records were used. The number of completed records turned in at the close of the year is not an accurate measure of results, as it is known that a number of men who complete their own records for various reasons fail to turn them in. Account schools were held in 20 counties, 36 days having been devoted to 86 meetings where 371 men were given instruction in farm accounting and started on records of their own farms for 1927.

During the year, 533 rural teachers attended 9 meetings. Their reports on results are as yet incomplete, although 495 schools have reported as presenting the work to pupils. Three counties have carried on farm-management club work the past year, starting with 66 boys keeping records on their home farms.

Project 2. Hog-economics work was carried on in 15 counties, and 117 meetings were held with an attendance of 1,664 persons. "Hog Facts," a monthly publication, has been sent to a mailing list of 2,000 interested farmers. Facts regarding the current economic situation on hogs are presented in this leaflet through figures on markets, receipts, exports, storage supplies, the corn-hog ratio, and similar data. The pig surveys are used as they are made available.

In addition to the regular project work, 51 general meetings were held with an attendance of 1,655.

Kansas
January 1 to December 31, 1927,
I. N. Chapman

Project:

Farm accounting.

Methods and Results:

At the close of the year 1926, 430 completed farm-account books were turned in for summary and analysis, 406 of the number coming from counties that were organized and cooperating in farm-account work and 24 from counties which did not have farm accounting as one of the regular projects for the year. The goal for 1927 as to books completed and turned in for summary and analysis was 500. Reports from county agents made from personal check indicate that out of 974 books distributed in 18 counties 539 were completed. County-wide summarizing schools were held in 17 counties. At each meeting, the summaries from all books in the county were shown on a large chart and the main points of the farm businesses of the cooperators indicated and discussed. Questions in regard to the use of power units and of the returns per unit in the various enterprises all came in for considerable discussion. Exceedingly good interest was displayed.

With the exception of 24 books summarized and analyzed by Professor Hodges of the department of agricultural economics, all the books were summarized and analyzed by county agents, the agent in each instance assisting the farm-management demonstrator by furnishing additional information, supervising the making of the summary chart, arranging for the county-wide summary meeting, and providing stenographic assistance necessary in writing the letters of analysis for each book. It was shown that the number of cooperators who finished and turned in for summary a full year's record of their farm business during 1926 had increased 7.5 times the number who completed and turned in their records in 1925.

The practice of analyzing the individual summaries for the cooperators was followed with the 1927 accounts. A personal letter was written and returned with the book to the cooperator. In all but a very few cases, these letters of analysis were welcomed by the cooperators. While analytical and to a certain degree critical, the letters were constructive and suggested methods by which business could be made to pay higher returns. Many of the cooperators are making the changes in their farm business as suggested in the letters, this fact being particularly noticeable in the remodeling of poultry houses to make them more comfortable for the hens. Quite a large proportion of farm-account cooperators are adopting methods which are very sure to increase their farm income, such as treating of seed-wheat and kafir for smut, increasing the acres of legumes, purchasing of purebred stock and good seed. Another fact brought out is the number of farmers decreasing the horses on their farms. It is evident that there are few farmers raising colts, that the number raised will not be more than sufficient to replace the aged horses, and that the farmer is planning to increase the efficiency of his remaining horses.

A number of improvements were made in the general farm-account book in order to amplify the keeping of the record. The principal change was made in the inventory where the columns were so changed as to eliminate the confusing question of the original price of the articles mentioned. The depreciation is still figured on the first value or cost, but the present value of the building or implement is all that is entered. Only a few special enterprise books in potato raising were put out this year and only one was completed and returned. Ten special enterprise books in hog production were put out, and all were started and kept until the busy season of the year but only two completed and returned.

Senior farm-account clubs are operating in five counties. Where there is need for a community central meeting, these organizations function in an excellent way. Only one county has a junior farm-account club. The failure of the junior farm-account club is due mainly to the unwillingness on the part of the parents to give the junior sufficient information about the farm business to enable him to keep the book up to date.

The work in agricultural economics during the junior round-up week consisted of explaining the need of accounts and the methods of keeping them. Especial emphasis was given to the boys' and girls' 4-H Club records. One county has formed an agricultural economics association which has acted as a stimulant to the work in the county this year. The president of the association placed 17 books in the hands of as many farmers, and 15 of them are up to date. Another member reported 11 up in his community. Not all members are able to give as good reports, but the association has increased the number of cooperators from 30 in 1926 to 45 in 1927.

A course was prepared for teaching farm accounts to seventh and eighth-grade pupils in the public schools, using a record of a Kansas farmer as a text for the pupil and a manual and key for the teacher. This work was taught in 17 Smith County schools and in 13 schools in Morris County. At the completion of the work, at the request of the farm-management demonstrator, questionnaires were sent out by each county superintendent to ascertain the opinion of each teacher in regard to the course. In the replies, most of the teachers spoke very highly of the work, the majority being unqualifiedly in favor of putting the work in the course and reporting their pupils as much interested. A few stated that time was the only limitation and suggested substituting the work for some less important subject in the course. The letters and summaries were submitted to President Farrell who brought the matter of the adoption of teaching farm accounts in the public schools to the attention of the State Board of Education with the result that the course was adopted as optional in the regular curriculum of the public schools and made a part of the course in eighth-grade arithmetic.

Two radio talks along the line of the needs and benefits of farm accounts have been given each month except August. Several county agents and farmer cooperators have come to Manhattan to give radio talks on farm accounting and the benefits of the work as they have seen it. These talks have all been very helpful in increasing interest in the project.

Rice County won the opportunity to compete with four other counties in a county project exhibit at the Hutchinson State fair this year. The exhibit won fourth place in the contest.

Kentucky
January 1 to December 31, 1927,
H. A. Ward

Project:

Farm organization through accounting.

Methods:

An intensive campaign was carried on during the early part of the year to induce farmers to take inventories of their farm property, believing that the inventory represents the logical first step for a farmer to take in putting his farm on a business basis. The first week in January was observed as "Farm-Inventory Week," and preceded by news articles in nearly all the local papers of the State for several weeks. The bankers of the State cooperated quite generally in encouraging the work, and practically all county agents participated actively and assisted a total of 2,273 farmers with their inventories. During the year, a special inventory book was prepared, embodying numerous features which make it an improvement over other inventory forms previously used in Kentucky and other States.

Farm accounting was put on as a major project in 13 counties, and organized group analyses of the accounts were carried out, the results being used to determine the chief factors underlying profitable farm organization and management in the respective localities. Farm-business schools furnished an effective means for the systematic analysis of the farm accounts in communities where groups of farm records were involved. Preceding the holding of a school, the farmers' account books were checked over for completeness by the county agent and farm-management specialist and all missing items entered. Farmers were then assembled in groups for a one-day meeting where a summary and analysis were made of their farms as follows:

1. Net earnings of the operator,
2. Rate earned on the investment,
3. Receipts per acre,
4. Expense per \$1 income,
5. Productive animal units per 10 acres of land,
6. Acres of pasture per animal unit,
7. Livestock returns per \$1 feed fed,
8. Dairy returns per milk cow,
9. Hog returns per sow,
10. Sheep returns per ewe,
11. Poultry returns per hen,
12. Returns per \$100 invested in beef cattle,
13. Per cent of land in legumes,
14. Pasture returns per acre,
15. Crop yields and other factors.

These factors were then arranged on a chart to give a basis for discussing each farm and suggesting changes that might be made by the operator to strengthen his organization.

In many instances where farmers were unable to attend the schools, their records were analyzed and used at the schools with those of the farmers present. Individual calls were made on the cooperators during the summer, and 75 to 80 per cent of the records were found up to date. Records used in the farm-business schools were summarized and further analyzed in the office of the department and mimeographed summaries prepared showing averages for the groups and also averages of the most profitable and least profitable groups. Each farmer whose record has been analyzed was furnished with a copy of the analysis.

A completely revised edition of the Kentucky farm-account book was prepared during the year. The revision is believed to be a considerable improvement over the book used in 1926 in that it can be quickly and easily summarized and analyzed. A single subtraction shows the gain or loss on any one class of livestock, and the records of men carrying on different types of farming may be directly compared.

Results:

Farmers from 89 counties enrolled in the inventory project, a few of the counties represented not having agricultural agents. Twenty farm-business schools were held at which 261 farmers summarized and analyzed their farm businesses, or an average of 11.4 farmers to the school. In all, 455 farm records were analyzed, and each of the farmers started a record of his 1927 business.

Exhibits were made at the State fair, the Nicholas County fair, and the annual meeting of the State Bankers' Association. At the State fair, a simple exhibit emphasized the idea of the farm inventory and was so designed that the entire subject could be seen at a single glance from any part of the building. Electric signs and a mechanical man run by a motor were used to attract attention. The lights moved rapidly around a sign entitled "What 250,000 Kentucky Farmers Need." As the mechanical man pointed his right arm to "An Annual Inventory" 12 lights came on and remained lighted until the arm was lowered. The left arm was then raised and pointed toward a sign stating "Take Your Farm Inventory Between January and March." This exhibit was used to prepare the way for an intensive farm inventory campaign to be carried on during the following January. This exhibit was also used at the Nicholas County fair.

At the annual meeting of the State Bankers' Association, a three-panel exhibit showed by charts the variation in actual production costs on adjoining farms, called the bankers' attention to some of the things he could do to help the farmer, and illustrated how the department is assisting farmers in summarizing and analyzing their accounts and in locating the strong and weak points of their business.

Detailed work in keeping records on the cost of producing farm products was continued during the year with a total of 39 farmers in 10 counties.

A series of dairy-management schools was held in cooperation with the Cooperative Pure Milk Association in northern Kentucky and the county agents in that area. Emphasis was placed on cow testing associations, cooperative bull associations, and purebred sires from high-producing sires and other means of obtaining lower unit costs, and the discussions were supplemented by blackboards and charts showing actual results in the area.

Other extension work during the year consisted of giving assistance in farm layout and farm leases and information upon farm insurance, farm capital and credit, taxation, costs and standards of living, land valuation and utilization, and other problems of farm business.

Maine

July 1, 1926, to June 30, 1927,
M. D. Jones and D. W. Reed

Projects:

1. Accounting -
 - a. Farm accounts,
 - b. Cost accounts,
2. Poultry-accounts campaign,
3. Farm surveys.

Methods and Results:

Project 1. In handling farm accounts, the county agents have enrolled cooperators, distributed record books, followed them up, and collected the books at the close of the year for summarizing. These books have been referred to the farm-management demonstrator who has summarized them, after which they have been discussed with the county agents and plans drawn up for the county summary. The farm-management demonstrator then prepared the county and State summaries. It was understood that each person using a book furnished by the Extension Service should return it for summarizing. The summaries were used to bring to each farmer's attention the farm-management principles shown by the accounts. They showed the individual farmer how his business compared with that of others, enabling him more easily to find the "leaks." Cost of various operations and factors that help to increase returns or decrease costs have been shown by them. The summaries are bound in such a way as to be conveniently kept for future use. Personal calls have been made to discuss with individual farmers the weak places in their organization as shown by their farm-account record. Arrangements for these calls were made in advance, and the discussion centered around the farm record and a consideration of local conditions.

Enrollment cards were mailed to old cooperators in order that they might continue the work during the coming year, and new cooperators were enrolled at community planning meetings, through the aid of project leaders, the use of circular letters, and by personal contact with individuals. Where there were groups of cooperators in the same community, meetings were held to assist in starting the accounts. Old cooperators started their records without assistance. Project

leaders assisted in following up the records and reporting to the county agent regarding the cooperators in his community who were or were not keeping their accounts, and county agents called on cooperators to assist them in keeping their accounts accurately. At the close of the year, the books were forwarded by the cooperators to the office of the county agent where they were checked for corrections in distribution of items to the various enterprises and for addition and then forwarded to the State office for summary. The books when summarized were returned to the cooperators and the data taken from them worked into county and State summaries which were also returned to the cooperators. Each individual record was entered on the factor sheet in order that the cooperator might compare his farm with the average and some of the better paying farms. Some of the county agents returned these data to cooperators personally.

The county summaries were intended to show the average receipts from various sources, factors indicating quality of business, and certain measures of size of business. The men use these summaries in studying their business, and the material contained is used as a basis for programs of farm-management meetings and other meetings held in the counties. A State summary has been prepared for a number of farms on which records have been kept from 3 to 5 successive years. The summaries of these farms were then grouped according to the type of farming. All of the records used in making up these groups had shown an average labor income of \$1,000 or over, and the grouping was as follows: (1) Dairy, stock, apples, sweet corn, wood, labor, (2) Dairy, stock, apples, sweet corn, (3) Dairy, stock, sweet corn, (4) Dairy, poultry, stock, (5) Dairy, poultry, sweet corn, (6) Wood, sweet corn, apples, (7) Poultry, butter, (8) Dairy, potatoes, (9) Poultry, fruit, truck, (10) Sweet cream, (11) Retail milk. In some instances, there were only 1 or 2 farms in the group. By this means it was possible to show that during the past 3 to 5 years there were farms in the State that have been making some very satisfactory labor incomes and also to show something relative to the type of farm organization that was responsible for it. It was very evident that no one particular type of farming was outstandingly more successful than others. The important thing appeared to be the adaptation of the type of farming to local conditions, and this point was emphasized in the presentation of the data at the all-day farm-management meetings which followed.

Farm accounts have been kept during the past year by 710 farmers, 267 of whom have forwarded their books to the State office to be summarized. County summaries have been prepared from the accounts kept in Androscoggin, Sagadahoc, Franklin, Kennebec, Oxford, and Somerset Counties, and copies of these summaries have been delivered to the cooperators at meetings, by mail, or by means of personal calls. The five county summaries have been combined into a State summary, including 140 records. Farm-management meetings have been held in 119 communities and attended by 2,279 people. Farm accounts for 1927 have been started by 608 cooperators, and, according to reports received May 18 from county agents, 532 were being kept at that time.

The keeping of poultry accounts is encouraged to demonstrate from a summary the effect of certain factors and methods of management upon the returns of the flock. This work has been conducted since November 1, 1921. During the first year, 183 cooperators kept the accounts, the following year 147, and the next year 213. When the poultry campaign was introduced the following year, November 1, 1924, only those cooperators were retained who had previously kept

accounts and who were desirous of continuing on the monthly reporting plan. Ninety-four accounts were completed during the fourth year, and 84 of the men completed the year's account November 1, 1926. It was interesting to note that the average egg production per hen the first 2 years was 124 and 123 respectively, the third year 130, the fourth year 135, and the past year 137. It is only natural to assume that a portion of this increase is due to better methods resulting from the keeping of accounts.

Potato-cost records were kept during the 1926 season by 18 farmers in 6 counties, the total acreage covering 100.6 acres. All cooperators who had kept records the previous season were encouraged to continue the work, and a total of 22 started, 18 of whom completed their books. The record consisted of a weekly labor report showing hours of man and horse-labor each day on each operation and a special report just after planting, showing the amount of fertilizer, seed, rent of land, use of machinery, and other costs. The cost of spray materials was reported when the spraying season was over, and after digging, reports on yield were obtained. Information on production practices was obtained by means of a questionnaire covering soil conditions, kind of seed used, method of cultivation, mixing and applying sprays, and number of horses and men employed on the farm. Record blanks and follow-up letters were sent out from the State office to which reports were made. A summary was prepared and forwarded to the county agents who in turn forwarded it to the cooperators, with an individual summary inserted in each instance to enable each cooperator to compare his own costs with those of others under similar conditions.

Orchard accounts were started in 1924 to determine the cost of bringing a young orchard to bearing age and to obtain information on the cost of producing apples. Records have been kept by 16 men who started their orchards in 1922-23. The work covered is relatively small this year, including pruning, a little cultivation, and some spraying. Since these records are to be continued until bearing age, no summary has yet been made of the 1925 costs. Eleven men have completed their records on bearing orchards.

Project 2. The poultry-account campaign was organized to interest and assist poultrymen in the efficient production of poultry products through the keeping and analyzing of poultry accounts on their individual flocks. It was carried for the second time in 6 counties and was new in 2 counties. Poultrymen have been instructed in methods, furnished with data to show them the benefits of account keeping, and taught to analyze their accounts at the end of the year. Interest in the campaign was aroused by articles in the public press and the farm bureau news, also by means of circular letters. In one county, 3 conferences of project leaders were held and 172 cooperators enrolled by the leaders, 90 by circular letters and 11 by other means. In the other seven counties, most of the enrollment was effected through circular letters, although some assistance was given by project leaders who were personally approached by the county agents and by circular letters. All poultry-account books were mailed to cooperators the latter part of October. Follow-up letters were written early in November to cooperators not sending in start cards, and it was found that 672 of a total of 778 cooperators enrolling had started their accounts. The county agent made personal calls during the year in so far as practical, and subject-matter circulars prepared bi-monthly by the poultry and farm-management specialists containing items of interest and suggestions for keeping the account

were mailed to the cooperators. Where the number of cooperators completing their accounts warranted it, group meetings were held for the purpose of assisting cooperators in closing their accounts and in working out certain factors such as egg production per hen, labor return per hen, feed costs per hen, and poultry sales per hen. At these same meetings, assistance was given in starting new accounts.

Project 3. The factory-pea survey was carried on during its second year to cover the crop under different conditions and obtain more definite information relative to certain factors. Records were obtained from 478 fields of peas covering 859 acres on 242 farms. Ninety-seven of these farms were located in the Hartland area and 145 in the Unity area. It was hoped to gather further evidence as to the value of fertilizer in producing the crop and to determine more definitely the effect of harrowing upon the control of kale. The crop this year, however, was almost ruined by pea aphids. A year ago, the average yield was more than 2,000 pounds per acre. The yield this year was only 509 in the Unity area and 1,106 in the Hartland area. Very early-planted early varieties and later-planted later varieties have done the best. The early ones came along before the lice got started, and the late ones after parasites had apparently destroyed the aphids. It was not considered wise to analyze the records this year from the standpoint of the effect of various practices upon yield. Neither did conditions permit an analysis to give the desired information as to the effect of harrowing upon the control of kale.

Massachusetts
January 1 to December 31, 1927,
F. H. Branch

Projects:

1. Accounting -
 - a. Enterprise costs,
 - b. Farm business,
2. Study clubs.

Methods:

Project 1. The poultry-account work has been organized during 1927 on a state-wide basis. Fewer cooperators began to submit reports than for 1926, but there will be nearly as many completed records for the final summary. A number of lectures have been given during the year at poultry association meetings or before other groups of poultrymen. These talks have dealt with methods of keeping records and accounts and with production costs and profits under different systems of management. Entire evening meetings were devoted to discussion of the accounts and factors contributing to the success of the poultry enterprise. A talk was broadcast by radio in December to answer questions from poultrymen relative to account methods and costs of raising pullets and producing eggs. A number of farm visits were made, usually with the county agents, to enroll cooperators for the poultry-account project and to give instruction in record work. Records were examined and back reports obtained.

In two counties, assistance was given in working over records of cow testing associations and in preparing fair exhibits from them. In working over these records, herds were classified according to breed type (Holstein in one class and Jerseys and Guernseys in another) and sortings made within these types to determine the influence of relatively small, medium, and large amounts of grain on feed cost in producing milk. These groupings showed effectively that with home-grown roughage available, the same production can be obtained and the grain cost considerably reduced by liberal roughage feeding.

In two other counties, blanks were prepared for use of county agents and some assistance given in starting cost records on alfalfa production. Blanks for determining costs were also prepared for the agronomy specialist for use of potato growers.

Practically all farm-account books distributed by the county agents and through the extension service during the year have been requested by the individuals using them, and practically the same group in each county requests books year after year. There has been no organized attempt to place a large number of books, but those being used are fulfilling a real need. Instruction in record keeping has been given in several instances as need for it has arisen, but no attempt has been made during the past year to summarize farm-account books. A radio talk was given answering questions from practical farmers regarding farm inventories and accounts. Some visits were made to individual farms to give instruction and to study details of management in connection with reorganization problems. Special service in accounting has consisted of going over rather elaborate cost-account systems and advising relative to simplifying the systems and making them of more practical value.

Project 2. Meetings were held during the winter with two study-club groups organized last year. The greater part of the time was devoted to a discussion of the labor requirement and distribution on certain market-garden and field crops. Considerable survey work was done in the field in preparation for these meetings and labor requirements obtained and plotted by half-month periods for apples, sweet corn, potatoes, asparagus, strawberries, cabbage, cauliflower, and hay. One group was made up primarily of dairymen and the other of poultrymen and market gardeners all of whom were interested in working out crop and livestock combinations and in determining cash crops that would combine with dairy and poultry with little labor interference. Varying acreages of different crops were considered and an attempt made to establish standards for one and two-man units.

Two tours were conducted as a part of the program, one including visits to 5 farms where efficient methods of crop production were studied and the other, which was arranged primarily for dairymen including visits to 6 dairy farms. On the first tour, each farm owner described in detail just how he produced the crop and showed how he saved labor through the use of machinery. At the six dairy farms, the organization was outlined by the owner, but the greater part of the discussion at each stop centered around alfalfa production, raising versus buying replacements, and saving grain through liberal use of roughage. While farm organization was considered, each farm was selected as a demonstration of one or more of the factors considered essential for economical milk production. Cow test association records were available at most of the farms and were considered in connection with the study.

Results and Outlook:

Project 1. The poultry-account work is fulfilling the needs of an aggressive group of poultrymen and is supplying material that makes it possible to keep abreast of the times in recommendations concerning economics of production, thus proving of great benefit to the poultry industry as a whole. The time involved in issuing monthly summaries is perhaps too great to justify the continuance of the work indefinitely on its present basis, and some modification of the present method of reporting needs to be worked out. At present, the accounts being kept by cooperators are mostly on the poultry business as a whole and should be supplemented by records for determining the cost of raising pullets and producing eggs separately. Except for these changes, the work will be continued on the same basis during 1928. The total number of poultry-account books in use is conservatively estimated at 525, but the supply of 1,200 printed in November, 1926, will be exhausted by November, 1928. The percentage of cooperators completing accounts was increased from 65 to 72.

More time will be devoted to dairy-farm projects during the coming year. Records are available from 11 herd-improvement associations in the State, representing 250 or more herds and containing valuable material that is not being used to full advantage at the present time. Arrangements are being made to analyze these records and make the results available. Records will also be started on the cost of raising cows, the cost of maintaining herds by purchase as compared with raising replacements, and the cost of producing alfalfa versus other hay crops. In time, the herd-improvement records will be supplemented by other records on the same farms, so that each dairyman may have not only his feed cost of producing milk but his entire cost as well.

It is estimated that 260 farm-account books have been distributed in 11 counties, this number not including the books used for class-room instruction.

Project 2. At least two meetings are to be held with each study club now organized, and the different forms of credit and means of obtaining same will be studied, also cash-crop combinations for market-garden and dairy farms.

Minnesota
December 1, 1926, to November 30, 1927,
W. L. Cavert

Projects:

1. Farm accounts,
2. Dissemination of timely economic material,
3. Master-farmer contest.

Methods and Results:

Project 1. A new group was enrolled in the correspondence course in farm accounting during the winter of 1926-27, and a total of 671 lessons were completed during the year. An effort has been made to visit the cooperators when in the county on other work, and on the occasion of the visits the men

usually have some definite feature of their farm business that they wish to discuss. The course has served to put the specialist in touch with figures for the year's business and with leading features of the organization of a number of farms that provide excellent material for discussions at group meetings. The largest group of farm-account cooperators consists of members of the correspondence course. However, 41 additional cooperators were started on accounts with the assistance of the Fillmore, Stevens, Yellow Medicine, and Winona County agents. The cooperators in Winona County were also enrolled in the correspondence course and when visited by the county agent and the farm-management demonstrator during the summer practically every one had his record up to date which indicated that the extra contact with the correspondence course gave better cooperation in the keeping of records. The station workers in farm management have agreed to summarize the records from these counties and to prepare a comparison sheet if there are enough records to warrant it.

Project 2. During the year, the publication, "Monthly Farm Management Service Notes," has been sent to county agents, high school agriculturists, and other interested parties. It is useful as a means of presenting to agricultural leaders the results of recent research work along farm-management lines and acquainting them with data bearing on the prospective supply and demand of leading Minnesota products. At all farm-management meetings, an effort was made to put some printed matter bearing on the subject under discussion into the hands of each man in attendance.

During February and March following the publication of the agricultural outlook report by the U. S. Department of Agriculture, a series of meetings was held over the State and facts pertinent to the local situation were given particular attention. This work was presented at 82 meetings in 35 counties with a total attendance of 13,306 persons. In addition, the agricultural outlook was presented before the annual State extension conference. Excellent interest was shown at the various meetings, and it is thought that, as a result of the information disseminated, there was a little more intelligent adjustment of production to demand.

Project 3. "The St. Paul Farmer" was assisted in investigating the qualifications of Minnesota farmers nominated for the master-farmer honor. The master-farmer awards have served to give wide publicity in both agricultural and business circles to some of the important factors in successful farming. In particular, it has served to call attention to the fact that successful farms are usually somewhat larger than the average and to the importance of having a reasonable overhead for buildings and equipment. It has also served to call the attention of the farming public to the fact that a well handled farm is a reasonably satisfactory business, even in these recent years when the purchasing power of farm products has been below that of most industrial products.

The medals were presented at a banquet given by "The Farmer" at the Nicollet Hotel, Minneapolis, and attended by 300 of the foremost business and agricultural leaders of the Northwest. The annual number of "The Farmer" issued in December is largely devoted to a discussion of the contest and descriptions of the life work of those to whom the award has been given. One article entitled

"Lessons in Profitable Farming from Master-Farming Contest" is contributed by the farm-management demonstrator. Later issues give more stories as to how the various master-farmers have built up successful business.

Missouri

January 1 to December 31, 1927,

D. C. Wood

Projects:

1. Community surveys,
2. Farm accounting,
3. Dissemination of agricultural outlook information.

Methods and Results:

Project 1. Efforts were directed toward putting into use the mail-survey method experimented with in 1926 as a means of expanding the analysis of farm-business records over the State, the essential idea being that the specialist could handle more territory by this method, that a nucleus of co-operators could be held and multiplied, and that the county extension agent would eventually handle the work with comparatively little assistance from the specialist.

Subject matter was taught by persuading farmer-cooperators to make their own survey records and by holding method demonstration meetings to show them how to summarize their farm-business records, how to work out factors of profit, and how to measure the farm and its enterprises, by convincing cooperators of the value of group accounting by comparing the results of each record with a composite of the most profitable group of farms recorded in the survey and by pointing out wherever possible individual weaknesses in management and corrective steps indicated. Return was made to each cooperator of a step-by-step calculation of his record into a summary and into factors of profit as compared with those of the most profitable group. By these methods, cooperators and extension agents were taught to keep and summarize records, work out factors of profit, disclose and recognize weaknesses in management and their causes and thus engage in specific corrective work

The mail-survey method is still in an elementary state, though its employment during the year has demonstrated its feasibility and indicated some possibilities when its organization is improved. It consists of 13 individual questionnaire sheets that present to the farmer-cooperator a series of direct questions relative to the previous year's farm business. They are mailed by the county extension agent to a selected list of cooperators within a community at the rate of one sheet per week and are returned weekly by the cooperator to the agent who in turn forwards them to the farm-management specialist for summary and tabulation. It is desirable that the county agent begin this work on or before January 1 for the purpose of completing the return of answered questionnaires before the heavy cropping season. It is hoped that the county agent will eventually become sufficiently convinced of the value of the work to conduct it with less assistance from the specialist.

During the 1927 survey, 212 cooperators returned the first of the questionnaires on the 1926 farm business, and 135 cooperators completed and returned the entire set of 13. The work was undertaken in 12 counties but completed in only 8 counties, changes in county agents in 2 counties and flood and tornado disasters in 2 others bringing about the discontinuance of the work in 4 counties.

Project 2. The farm-business survey method is being used to lead groups within communities to undertake a standardized and organized accounting project. No organized groups were handled during 1927, but approximately 300 farm-record books were supplied to individuals. It now appears that the use of the mail-survey method will result eventually in permanent work by groups of farm-account cooperators in the several typical regions of the State.

An effort is also being made to lead groups of orchardists within apple districts into a standardized method of record keeping, to demonstrate to them the value of the study of orchard records within the group, and to bring about the adoption of such methods and practices indicated by this work as affecting orchard profits. At an orchard-record summary school for the calculation of profit and loss, the cooperators, with the assistance of the county agent and the orchard and farm-management specialists, estimate the rate of appreciation and depreciation of trees, rate of depreciation on orchard equipment, standards for labor and spray material requirements, etc. Twelve out of 15 Jackson County orchardists who are enrolled for the work have kept standardized cost records from February, 1927, to January, 1928, inclusive, for this purpose. Three of the original cooperators discontinued the work due to sale of orchards or change in management.

Project 3. In the dissemination of agricultural outlook information, an effort was made to reach the largest possible number of farmers in the State and direct their thoughts toward economically sound conclusions, to assist in developing a medium for the expression of agricultural reactions, and to lead farmers to apply the statistical information as to the current price situation to their production programs. In order to demonstrate how price is determined, charted supply-and-demand curves on a selected number of farm products were displayed and discussed at conferences. Current statistics were presented on the general agricultural price situation and that of the most important farm products. Farmers were led to gauge the current price position, sense the trends in supply and demand of the farm products produced, and to discuss the application of this class of information to their current farm operations. Mimeographed agricultural outlook circulars briefed from the U. S. Department of Agriculture outlook bulletin were supplied to farmers and a monthly supply-and-demand poster chart service issued for display within conference regions.

Twenty conferences were conducted during February and March with an attendance of 1,653 people, and 15 hog conferences were conducted during July with 337 persons in attendance. The work has met with enthusiasm and made a deep impression in the regions where conferences were conducted.

Montana
January 1 to December 31, 1927,
V. D. Gilman and B. F. Alvord

Projects:

1. Development of agricultural programs,
2. Farm accounts and farm organization,
3. Dissemination of outlook information.

Methods and Results:

Project 1. In the work on farm-management phases of State and county agricultural programs, the problem is to bring together all available information bearing on the subject and to aid agents and farmers in using it in the development of county, area, and community programs. Work begun in 1926 toward the development of an agricultural program for Montana and for each district and community in the State was continued during 1927, and practically all the first four months of the year, as well as most of November, were devoted to economic conferences. Approximately 1,200 men and women actively interested in the agricultural development of the State took part in the district conferences. The State was divided into 6 districts roughly representing 6 general agricultural conditions existing in Montana, and conferences were held at some convenient point in each district. Recommendations were made by committees on land utilization, grain and forage, livestock, dairy, poultry, and horticulture, and in some instances by committees on bee-keeping. Bulletin 84, "An Agricultural Program for Montana," issued in May, 1927, contains the findings and recommendations of committees representing the six districts.

The reports of the land utilization committees dealt specifically with general economic and farm-management phases of the agricultural program. At the conference for the southeastern district held February 16 and 17 at Miles City, the greatest problem before that committee was probably that of getting maximum utilization of grazing lands. Low-cost wheat production was emphasized, and rather general keeping of some livestock to reduce risk was considered desirable. At the conference for the southwestern district held at Bozeman February 23 and 24, the recommendations of the land utilization committee grouped around the probable necessity of many of the farmers devoting more attention to production of feed and livestock in the event of a substantial decline in price of wheat. It was thought that greater economy could be practiced in use of water and that weed control and better leasing systems of range land should receive attention. At the central district conference held at Great Falls from February 28 to March 1, the committee recommended low-cost wheat farming in specially adapted areas, also emphasizing the advisability of sufficient livestock production to utilize all available grazing land and broken and rolling farm land. Some expansion of turkey and poultry production was recommended. The western district conference was held at Missoula March 15 and 16, and, recognizing the numerous production possibilities, the committee called attention to marketing possibilities as an indication of what enterprises should be expanded. On irrigated lands, dairy expansion was recommended to take advan-

tage of the adjacent Pacific Coast butter market, other enterprises to be combined with dairying. Low-cost methods were recommended for application on dry lands where wheat is the principal crop, also the production of enough livestock to at least make maximum use of all available range. Low-cost wheat production on a large scale was recommended for the north-central area at the conference held at Havre March 29 and 30. However, because of poor labor distribution, soil blowing, and price and weather risks, straight wheat farming was considered inadvisable, and enough livestock and ample feed production were advised to lessen the risks. A better system of grazing management and control seemed particularly desirable in this district. At the final sectional conference held for the northeastern part of the State at Bainville March 31, the committee recognized three types of farms -- the small all-tillable general farm, the larger specialized wheat farm particularly adapted to low-cost production methods, and the farming-grazing farms where tillable land is combined with rougher grazing land. An increase in the size of the smallest farms was recommended with the same general layout. On farms adapted by size and layout for such farming, low-cost wheat production was recommended with emphasis on the farmers' looking to moisture, cash and seed reserves for bad years. It was recommended that wheat remain the principal cash crop for farming-grazing types of farms but that sufficient feed crops of high yielding varieties be grown to insure a dependable supply of feed.

The first county agricultural conference of Montana was held at Lewistown in Fergus County March 2 to 5, and as a result a report of 47 pages entitled "Program for the Development of Agriculture in Fergus County" was published. The farm-management, finance, and credit committee recognized the various types of farms in the county and recognized that variations in conditions make necessary variations in operation and that no detailed plan universally applicable to all farms in the county could be drawn up but that some definite system of management for every farm regardless of its size was needed. In general, the types of farms in the county fall into three groups -- (1) specialized wheat farms, confined largely to bench lands, (2) combination farms producing feed, livestock, and wheat, (3) livestock farms or ranches where land is suited chiefly to grazing because of conditions of soil, topography, and rainfall. Wheat is outstandingly the major source of income, providing three-fifths of the total gross return. Therefore, the principal problem for the greater number of farmers in the county is to produce wheat at the lowest possible cost in the highest possible quality and in combinations that fit in best with the growing of wheat, provide the best distribution of labor, and utilize the resources of the farm and the farmer most profitably.

During the rush farming season, conferences were not held, but they were resumed in November at Plains, Hamilton, and Missoula, in Sanders, Ravalli, and Missoula Counties, respectively, and an attempt was made to illustrate the method by means of which each farmer could study his individual farm problem with a view to changing his outlay in order that his income over a period of years might be the maximum. To illustrate the method, the outlays of certain farms were used and the enterprise adjusted to take maximum advantage of the productivity factors and of the available markets. These mimeographed set-ups were put into the hands of the farmers for discussion of the advantages and the disadvantages and the determination of the probable gross and net income.

All divisions of the Extension Service took part in conferences held at Malta November 15 and 16 and at Great Falls November 17 and 18. Standard farms were worked out on the blackboard and the merits and demerits of these farms freely discussed, also the income to be expected from such farms when rotation was in full operation was estimated. An effort was made to cover all the main types of farming that might be economically sound in all parts of the Milk River, Sun River, and Valier irrigation projects. Another type of farming discussed was the large diversified livestock farm on which a tenant grows a large acreage of sugar beets to take advantage of the fertility put into the farm by the livestock system, the best tenant aiding his landlord by cleaning weeds from the fields and improving the tilth of the soil, also the extensive type of dairy farm in which alfalfa hay is marketed through milk cows and where effort should be made to reduce the labor cost to a minimum. It was also pointed out that special conditions exist on some farms such as those having good range land available which make still other types of farming desirable.

Project 2. The farm-account project was carried on in cooperation with the experiment station. Cost accounts were kept on 42 farms, each one of which was chosen somewhat as a case study with the object of getting accurate records on labor distribution and financial outcome of these so-called type farms for illustrative material in discussion of farm organization throughout the State. Labor was summarized by weeks on the various types of farms and the distribution charted. Farm-account books were distributed throughout the State where requests were made. With improved farming conditions in 1927, there was a revival of interest in farm records and accounts. In one county, first steps were taken toward forming a largely self-supporting cooperative association which should include from 50 to 100 farmers keeping records and accounts. Type-farm records were obtained on irrigation projects in cooperation with the division of agricultural economics of the experiment station, also a few dry-land records for use in the county, and district economic conferences were held for farm-organization purposes.

Project 3. The agricultural outlook report published by the U. S. Department of Agriculture was made available through county agents, and the Montana Outlook was sent to a mailing list of 2,100. Outlook material was discussed at conferences.

Some emergency work closely associated with the outlook work occupied considerable attention at harvest time, the particular problem handled being prevention of loss through combining of wet wheat. Much wheat was damaged through excessive moisture. Meetings were held to consider ways of preventing loss of wheat or of grade from moisture. Emergency Leaflet No. 1, "Combining Wet Wheat in Montana," was published, and 1,500 copies were distributed. County agents were encouraged to assist farmers in testing the moisture content of their wheat before combining, the principal aid consisting of preparing samples to be sent to moisture-testing laboratories and getting reports back to the farmers. In one county, the farmers purchased their own sample thresher and moisture-testing outfit and, with the aid of the county agricultural agent, made their own moisture tests. This service saved the farmers considerable loss by preventing the combining of wheat which was too wet.

Nebraska
January 1 to December 31, 1927,
Mason Yerkes

Projects:

1. Farm accounts,
2. Cost accounts,
3. Dissemination of economic information.

Methods:

Project 1. Farm accounting was promoted through a banker-farmer movement and as a substitute for the regular bookkeeping as taught in country schools. In the banker-farmer movement, the county agent selected several bankers in different localities, choosing men who had previously shown interest in extension work. The banker and county agent together selected farmers, usually patrons of the bank, who would be interested in the keeping of farm records. Letters to these farmers, prepared by the county agent but written on the bank's letterheads and signed by the banker, inviting the farmers to attend a meeting to be held at the bank where the work was to be presented and books given to the farmers. The State extension agent presented the project at the meetings, and the field man of the department of rural economics cooperated, following closely on the meetings with individual assistance to the farmers in opening inventories and starting their records. In order to stimulate interest and to let the cooperators know that an interest was taken in their work, a monthly circular letter was sent to each cooperator. This letter contained questions likely to puzzle farmers during that particular month concerning the keeping of the record books.

Circular letters were sent to county superintendents and Smith-Hughes instructors to interest them in the teaching of farm records in rural schools. A good response was received to the letters, and a complete new set of books was printed, including the teachers' and students' manuals. Meetings were held with superintendents and teachers where the course was explained in detail and those in attendance supplied with manuals. Follow-up work was done by county superintendents, county agents, and the State extension agent.

Cost-of-production blanks were placed with the individual farmer by county and State agents on personal visits and the work explained. Additional records were placed by county agents in connection with the corn, wheat, and pig-crop contests, held cooperatively with the departments of agronomy and animal husbandry. Early in the year, circular letters were mailed out to the county agents, suggesting that they encourage the farmers in their counties to keep records of the cost of production of each crop. Blanks for use in keeping cost of wheat and corn production were revised and sent to farmers who cooperated in the work last year, also a circular letter regarding Extension Circular 811, "Harvesting Wheat in Nebraska with the Combined Harvester-Thresher, 1926," which deals almost entirely with harvesting costs by different methods in the State, taking into consideration location, acreage, climatic conditions, and topography of the region. This circular contains tables showing the cost of fuel and lubricants of different makes of machines and the pulling power of the combines. It shows depreciation and repair averages, combine harvesting costs

as compared with those of binder harvesting, and losses from binders and threshers, with a final summary of the comparison of binder and harvesting costs.. Shortly after this circular was sent to cooperators, a letter was mailed with another blank for keeping a record of wheat costs and the request that they keep a record again for the coming year.

Project 3. "The Nebraska Economic Situation" is published monthly by the department of farm-management extension and contains recent and reliable data of an economic nature affecting agriculture. It is sent to all agencies and cooperators, and county agents are constantly enlarging the mailing list as they find genuine interest in the data presented.

As an outgrowth of the interest shown in the agricultural outlook for 1927, meetings were arranged for in six different towns. Publicity and arrangement were provided by the Extension Service, the local county agents, and the State bankers' association, the bankers doing especially fine work in publicity. The average attendance approximated 100 persons, and farmers, bankers, and other business men showed a live interest, indicated by the many and various questions asked.

Results:

Project 1. Five meetings for summarizing the records for 1926 were held in Cass County in January, 1927, and 33 out of 48 records were obtained in this manner. Summarizing meetings were not held in other counties on account of the small number of records kept. The records were completed and collected by the county or State agent on personal visits to the individual farmers. The bankers displayed a lively interest in the banker-farmer schools held in Saunders, Custer, Webster, and Phelps Counties, their cooperation with the extension service accounting for at least 193 farmers starting records for 1927. Cass, Otoe, Fillmore, and Douglas Counties followed the plan of personal visits by county and State extension agents. Approximately 450 record books were placed by these methods, and prospects are that from 200 to 225 farmers in the 8 counties mentioned will finish their records for 1927.

Approximately 2,000 sets for farm bookkeeping have been ordered from the extension service, or material for that number of pupils. It is noticed that many of the parents are becoming interested in keeping records on their own farms as a result of their children's work in school.

Project 2. Records on the cost of producing wheat in 1927-1928 have been collected and summarized and studies made in Douglas, Saunders, Cass, Fillmore, and Perkins Counties. The use of combines almost entirely in Perkins County gives opportunity for comparison of methods of production in the western part of the State as against the central and eastern counties using binders. Results in the projects on cost of corn and swine production have been very satisfactory and give promise of becoming more important every succeeding year.

Project 3. The results obtained from "The Nebraska Economic Situation" have been very satisfactory. Practically every one of the cooperators have asked that their names be kept on the mailing list. They have also been instrumental in furnishing many names of farmers interested in the monthly report, and the mailing list now stands at 1,000.

Ranch Survey: The year 1927 was the third and last year of the ranch survey, and a tentative summary was made and the results taken back in a series of three meetings held in November. As the three years covered a period from depression to a good profit, opportunity was given for comparison of ranching practices under different market conditions each year. Such comparisons brought out much discussion on the part of those in attendance. The results of the survey will be published in bulletin form.

New Hampshire
December 1, 1926, to November 30, 1927,
H. C. Woodworth

Projects:

1. Farm organization and accounts,
2. Campaign for less labor better applied.

Methods and Results:

Project 1. In carrying farm-management extension work to the 20,000 or more farmers in New Hampshire, it is necessary to consider the problem of personnel. If it is shown that certain opportunities exist for individuals who can meet the requirements, more young men may remain on the farms. It is certain that there is a great obligation to the comparatively small number of aggressive young men who have chosen the business of farming in New Hampshire. There may be evidence that the farm business needs to be larger to justify the expectation of a good income, but if all the men attending group meetings are old enough to retire, there is ~~an~~ disposition on the part of the specialists to praise the work they are doing and emphasize the need of their sons or other young men in the community to do better and bigger business. The older men can be helped in their farm problems, but any great change in organization is for the younger men with years ahead to make the change and to profit from it. Perhaps New Hampshire, with its small farms, will always be the haven for the older man. The man of small means can wholly or partially support himself through the declining years on small, cheap farms, and there are so many such farms in the State that can not be combined or enlarged in a satisfactory way that they can well remain small units operated by older men.

However, in the realization that a large proportion of New Hampshire farmers, on account of advanced years and poor health, are not able to expand their business and should not follow farm-management principles as to size and diversity, it has been attempted to work out a prospect list of those who could and should do bigger and better farming. Obviously, this is a large task and one demanding some care and time on the part of the county agents in checking. It is planned to include in the list all farmers who are physically, mentally, and financially able to conduct a good one-man business, in some instances taking into account a farm where a son might carry on in a few years. The list is not yet complete but to date contains approximately 1,100 names, and the project of building up larger farms is now confined, as far as individual follow-up is concerned, to this list.

At the beginning of the year, three circular letters were sent out from the agent's office to influence this group of men, also a circular letter on better methods of growing corn and potatoes. Fifty-four farm visits to these men were made by specialists during the year, and at least two county agents have visited every man on their particular lists.

Nine demonstration farms have been selected and mapped, and accounts are being kept by the operators. These farms will serve for a study of the difficulties involved when a farmer attempts to develop a larger and better business, the information so gained to be used in helping other men to make similar changes. One of the farms is a milk, livestock, and potato farm, another combines milk, poultry, and lumber, and still another retails milk only. Cream, livestock, potatoes, and fruit make up another combination, retail milk and poultry another, and eggs, broilers, fruit, and potatoes another, while one farm wholesales milk as its entire business. One of the remaining two farms deals in livestock, potatoes, and fruit, and the other cream, potatoes, and truck.

Work has been done with a group of young farmers in potato production, dairy, sheep, apple, and other projects, the group consisting of boys not in club work and consequently not taken care of by the club agents in the usual way. The potato work has been in charge of a committee consisting of the State leader of county agents, the State club leader, the farm-management demonstrator, and the assistant demonstrator. The necessity for considering potato growing as more than a one-year proposition was emphasized and the boys made to realize that the investment of about \$550 in equipment necessitated more than one year's operation to be profitable. The Extension Service supervised the entire work, including the financing. The experiment station advanced money for the purchase of seed, secured by notes signed by the boys and indorsed by their fathers. The fertilizer and sprayer were bought on credit on notes signed by the dealer. The assistant farm-management demonstrator helped the boys in preparing the ground, adjusting the planters, and planting, also in setting up and adjusting the spray rig, preparing the spray mixture and spraying, selecting the right digger and, in so far as possible, marketing the crop. This project gave the boys instruction in soils, culture, seed, spray, labor, and the business side of raising and marketing potatoes, as well as an opportunity to study the important leaf and plant diseases with the station pathologist who spent a day giving instruction to the group.

Aside from the potato project, one boy was assisted in keeping complete cost accounts on his father's truck crops, 3 were assisted in dairy work, 40 boys in Strafford County were shown an outstanding orchard where 3,000 apple trees were cared for by 2 men, and assistance and talks were given at banquets and meetings of boys in several counties.

Project 2. In cooperation with the Hillsboro and Belknap County agents, two demonstrations in silo filling were put on and advertised as silo-filling contests, dump carts and flat racks being run in competition and timed with stop watches for loading and unloading. The greatest saving shown was in man-labor. While only two contests were held during the year, the publicity has been widely distributed, and farmers from other counties have written in for diagrams of the labor-saving rack. Some attention has also been given to lowering hay operations.

An effort has been made to induce farmers to adopt the western method of harvesting sweet corn in place of the antiquated and inefficient methods now in use on many of the farms. Considerable preliminary work will be necessary, however, to overcome lack of equipment and point of view, as the New Hampshire farmer has been for many years careful of material and free with his time and does not readily adopt a system that saves much time but perhaps wastes some material, which may be the case with the western method where the corn is snapped and thrown directly into the wagon carrying a throw-board, during which process the team may occasionally tramp down a stalk.

The State Extension Service, in cooperation with the various county agents, has for several years been emphasizing the growing of alfalfa. The State leader, the soils and crop specialist, and the dairy and farm-management specialists have all assisted. The specialists have attended or helped to organize eight tours and at every opportunity emphasized the desirability of increasing business by growing alfalfa.

The farm-management specialists gave talks at 34 meetings with a total attendance of 1,008. In nearly every case, the need of more efficient application of labor was pointed out.

New Jersey
December 1, 1926, to November 30, 1927,
W. F. Knowles

Projects:

1. Farm accounts,
2. Dissemination of timely economic information.

Methods:

Project 1. It was planned to hold at least one farm-account school for new men in each of the 18 counties having agricultural agents and to get an increasing number of farmers in each county to keep accounts, also to hold at least one farm-account analysis school in each county. In December of the preceding year, the farm-management specialist made arrangements and set the dates for the farm-account schools, mailing the dates to each county agent far enough in advance to enable him to make local arrangements for the conduct of each school. The specialist furnished the farm-account book free of charge to the farmers, who were shown how to take an inventory, make a credit statement, and keep a cash account in the book. Boys' and girls' club agents helped incidentally at a few of the farm-account and farm-management schools. The county agents contributed largely to the work, holding several account and analysis schools without the specialist and following up their farm-management projects. The specialist spent a large part of January, February, and June in helping to take farm-management records in the field. The farm-account books when completed and collected were sent to the farm-management department at the college for analysis.

At the analysis schools, each farmer was taught to take an inventory and make a new credit statement, also how to summarize and analyze his year's business. Factors in successful farming were also discussed at each of the analysis meetings. The farmers were instructed in the use of a harp file, a box file, a blackboard, and other useful things for keeping their business in better shape, and at some of the schools talks were given on price trends. The importance of naming the farm was emphasized, of using a proper check book and making notations on it, the use of a diary and a safe deposit box at the bank, also the advisability of some farmers carrying life insurance and the desirability of making a will.

Project 2. As one of the means of distributing economic information among farmers, it is believed that county agents should include community or county farm-management meetings in their programs of work. An effort has been made to interest bankers, business organizations, civic clubs, etc., in the furtherance of the farm-management program by the distribution of farm-account books and the giving out of economic information of a national, city, and county nature relating to business and agriculture. A growing need is felt of acquainting business men and city people more and more with the importance of New Jersey's agriculture and agricultural practices. More thought has been given to the question of labor as it affects methods, costs of production, and marketing of crops and livestock products, and facts concerning saving of labor and use of labor-saving devices and machinery in the farm organization have been brought before farmers at meetings. Talks on farm prices have been given, supplemented by charts showing farm-price index in comparison to the index of non-agricultural commodities, relation of price of milk and price of eggs to price of feed, and receipts of milk and cream in New York City. Talks were given by the dairy, farm-management, and rural-engineering specialists at farm-barn meetings in regard to cash enterprises, farm layout, labor-saving methods, marketing and other factors, the dairy specialist devoting the greater part of his time to a discussion of the value of cow testing association work and the need of keeping records on the farm. Barn construction, arrangement, and ventilation were discussed by the specialist in rural engineering. At each meeting, questions were asked by the farmers and answered by the specialists.

Results:

Project 1. Farm-account schools were held in 19 counties, and about 1,000 farmers were instructed in the keeping of farm accounts. The interest in this work is increasing. Farm-account analysis schools were held in 18 counties. Bankers in several counties are buying and helping to distribute farm-account books, also cooperating in the holding of schools. Most county agents are making a serious effort to get better distribution of the account books, as well as more definite results, and the farm-management specialist has placed in the hands of the agents a summary blank which can be used to get a summary for the State office.

Project 2. The farm-barn type of meeting was held in several counties, and many community and county-wide farm-management meetings have been held. The "Monthly Economic Review of New Jersey Agriculture" has been issued regularly and sent to a mailing list of about 300 people. Additional stories and facts in

farm management have gone to most of the county agents. A radio talk on farm prices was prepared by the specialist and read by the Atlantic County agent over one of the Atlantic City stations. Two banker-farmer tours and two banker-farmer banquets have been held, and economic problems of New Jersey agriculture have been discussed by the farm-management demonstrator at Kiwanis and Rotary and other club meetings. Price talks were given in eight counties.

In cooperation with the department of farm management, a survey was made of 100 fruit farms in Burlington County and 35 dairy farms in Somerset County.

New Mexico
December 1, 1926, to November 30, 1927,
L. H. Hauter

Projects:

1. Farm accounts,
2. Surveys,
3. Study of farm-credit situation,
4. Compilation of facts for developing extension programs.

Methods and Results:

Project 1. Farm-account work was started in New Mexico in 1923 to gather a limited amount of economic information on farm operations which would be of assistance in analyzing the farm business and which might be used as demonstrational material to carry on economic extension work, also to teach farmers how to keep a simple farm account in order that they might be in a better position to analyze their own businesses and to organize along more profitable lines. Since the establishment of the department of agricultural economics at the college, the need for gathering economic data by this means is not so important as it was before that time, but it is still considered desirable to encourage the keeping of a limited number of farm accounts, as summaries of accounts for a series of years are of much assistance in economic studies of particular regions. Consequently, during 1927, the work was carried on in seven counties, although no effort was made by the State office toward expansion.

Project 2. The farm-management survey being conducted in Curry and Roosevelt Counties is, at the present time, being carried on as a research project, although it was started in 1925 as an extension project, and both the extension and research phases of the work are being kept in mind in taking the survey. While no attempt has been made to analyze the material as a whole, some very effective use has already been made of parts of it. Each year a brief summary is made of the more important facts brought out in the survey, and these are returned to the individual cooperators with a comparison of their own farms with the average and best farms of the county. It is expected that this information which is being sent each year will be of assistance to each cooperator in organizing his farm along the most profitable lines. During the past year, the county extension agent of Roosevelt County has made good use of parts of the survey which were summarized at his request in connection with the study of the credit situation in that county.

Survey records have now been obtained for the crop years 1924, 1925, and 1926. The study will continue two more years, when a summary will be made. At the time of making this summary, it is hoped that a more complete study can be made from an economic standpoint of the dry-farming section of eastern New Mexico. The survey records will be of much help in such a study.

In the winter of 1926-27, an economic survey was made of the Elephant Butte irrigation project and two conferences held -- one at State College, New Mexico, and the other at El Paso, Texas, as the project covers a narrow strip approximately 150 miles long, located in both States. Agriculture in this area has developed rapidly and changed radically during the past few years, largely because of the introduction of cotton as the principal crop. A meeting of agricultural leaders was called in October, and it was unanimously agreed upon that a conference was highly desirable. In January, a meeting of committee members appointed by county agents and farm bureaus was called for the purpose of explaining the object of the study and giving instruction in regard to the information to be gathered by the committees. Producers' questionnaires were prepared to gather information from the farmers themselves, and the secretaries of the committees, all of whom were technically trained, compiled this information and also obtained data from railroads, feed and hay dealers, wholesale meat dealers and packers, cotton oil mills, wholesale grocers and dealers in fruits and vegetables, dealers in poultry and dairy products, and other business interests on the project, as well as from various Government reports that might have a direct or indirect bearing on the agriculture of the area. Committee reports were presented at the conferences, discussions followed, and in some cases changes were the result. Following the conferences, a summary of the committee recommendations was made and mimeographed and given wide publicity, the newspapers on the project giving liberal space to the subject.

As facts regarding the cost of producing the various crops were rather limited at the time of the conferences, blanks were prepared for collecting data on cost of field crops and livestock, and an effort was made to get, if possible, complete records of the farms, including all crops, in order that certain factors could be properly distributed among various enterprises. At the close of the 1927 extension year, most of the field work had been completed, and the work of tabulation is now in progress. The balance of the year will be spent in gathering additional information on costs, after which bulletins will be prepared for use in making further recommendations regarding agriculture on the project. In all probability, cotton will be the leading produce in the area for several years to come, and while no radical changes were suggested as the result of the survey and conferences, the work had a stabilizing effect, preventing farmers from plunging into new and untried projects, and gave a sound basis for refusing to further any of the impractical schemes that are continually being presented for bringing in new projects and changing the type of farming.

Project 3. Extension work on farm credit has been done in connection with credit organizations and also in connection with cooperative marketing associations that have sought credit for their members. In McKinley County,

2 credit associations have been organized in the past 5 years, and during that time loans have been obtained in the amount of \$200,000. This year, \$60,000 were obtained for sheepmen, cowmen, and farmers. Local banks in the county cooperate in this work, for they are not in a position to handle this character of loans at present.

Farm loans were obtained through a local farm-loan association and stock loans from the Intermediate Credit Banks, through the Pacific National Agricultural Credit Corporation of San Francisco, the representative at El Paso handling the business in this section. The farm loans were obtained at $5\frac{1}{2}$ per cent interest and the livestock loans for a period of one year with the privilege of renewal at a rate of $7\frac{1}{4}$ per cent.

Several farm-loan associations have been operating in Roosevelt County, and the county agent spent considerable time this past year in cooperating with the Portales Chamber of Commerce, the local bank, and five Federal farm loan associations in attempting to obtain more favorable rulings from the Federal Land Bank at Wichita relative to maximum loan values and minimum loan units. At the meeting held in August of the representatives of the farm loan association, the subject of the usefulness of the Federal Land Bank was discussed. The sense of the meeting was that certain rulings of the bank relative to loans in the county are out of date and work an unnecessary hardship on the borrowers. The county agent was appointed chairman of a committee, with the secretary and cashier of the First National Bank, to work with local associations in presenting claims for new rulings to the Wichita Bank.

The State office supplied the county agent with tabulated information regarding farming conditions in Roosevelt County as taken from farm-survey records for the years 1924, 1925, and 1926. They also procured for the county agent average and maximum per acre loans made in other New Mexico counties and in neighboring counties in other States bordering on New Mexico. This information was used as a basis for claims for new rulings which were made in the form of a brief prepared in three parts by the committee and proposing that changes be made as follows:

1. That the minimum loan unit for Roosevelt County be changed from 320 acres, as it is at present, to 160 acres.
2. That the maximum loan values be materially changed to allow higher values so that they will compare favorably with those allowed in neighboring counties.
3. That a survey be made of the shallow-water belt with a view that if the survey shows the district to meet the necessary requirements, loans be made on the basis of shallow-water irrigated land.

The Valencia County agent assisted the farmers in the Bluewater-Toltec irrigation district in presenting the claims to the Wichita Federal Land Bank with the hope of getting the district recognized.

Project 4. At the extension conference held in February, 1924, statistics were presented on the economic relation between the products of field crops and livestock products in New Mexico. These statistics had been prepared in chart form and included a study on the source of supply of butter, eggs, flour, and meat consumed in New Mexico State territory and the relation of freight rates to local competition. Copies of the charts were mimeographed and made available for the use of extension workers. Later, the material was written up as a thesis and bound for reference use. It has been used quite extensively in later studies.

At the time of the extension conference in February, 1925, statistics were compiled and presented on livestock production, putting special emphasis on the range-beef-cattle situation, but it was not until the winter of 1925-26 that an effort was made to organize the personnel of the extension and college staff for the preparation of a program based on such economic facts as were available and could be compiled for use. Realizing that it would not be possible to cover all enterprises, the following list was selected for the study: Cotton, corn, grain sorghums, general dairying and milk goats, apples, lettuce, cabbage, onions, cauliflower, poultry, beef cattle, and sheep. Committees were appointed, made up of extension specialists, experiment station workers, and county agents, the extension men largely gathering the facts for the committees that met at the time of the extension conference in order to formulate a definite program. From an economic standpoint, this first effort can be considered only partially a success, subject-matter specialists and experiment station workers being naturally inclined to emphasize the production rather than the economic side of the problems, as that is the phase with which they are most familiar.

New York
December 1, 1926, to November 30, 1927,
V. B. Hart

Projects:

1. Farm-Management schools,
2. Correspondence course in farm management,
3. Farm accounts.

Methods and Results:

Project 1. During the past few years, there has been a decided decrease in the call for three and four-day farm-management extension schools and a corresponding increase in the demand for one and two-day schools and single all-day meetings. This change, probably caused by the shortage of farm labor preventing full attendance by farmers at the longer sessions, has led to the encouragement of the one-day farm-management and marketing meeting and the placing of two-day farm-management schools only where they could be preceded by a community labor survey. The labor income records have been used as a basis for lectures and discussions at the schools and are of inestimable value. In all cases, a decided interest has been taken by the farmers furnishing labor-income records, and the schools have been well attended. The survey is made to obtain specific information to be used immediately as a supplement to research work already done, and its sole purpose is to help farmers in the particular community

to make more money. During the year, four two-day farm-management and agronomy extension schools were held, also one two-day farm-management and marketing school and one two-day farm-management and poultry school, from 20 to 30 labor-income records having been taken previously in the communities where the schools were held. The average attendance at each school was 18 persons.

Project 2. The following correspondence courses are now offered:

Farm Management I. An elementary course in farm management of 15 lessons, covering some of the basic principles of the subject.

Farm Management II. Advanced farm management (prerequisite course I.) This is a course of 15 lessons on farm organization covering the major factors underlying the successful organization and operation of farm businesses.

Farm Management III. Prerequisite courses I. and II. Detailed studies of some successful farm businesses. A course of 15 lessons.

Marketing I. Cooperative Marketing. A course of 15 lessons on cooperative marketing.

Farm Management IV. Farm Accounting. A course of 12 lessons on farm inventories, farm cash accounts, crop accounts, dairy accounts, poultry accounts, labor accounts, and complete sets of farm accounts.

Farm Management V. Agricultural Prices. A course of 10 lessons consisting of an intensive study of agricultural prices.

The present enrollment in correspondence courses is 89 persons, and the enrollment during the past year has averaged 85.5. During the year, 47 certificates have been issued to students completing courses.

Project 3. In the farm-account work, the most emphasis was placed on the farm inventory, although cash, crop, dairy, and poultry books were also furnished to farmers upon request. During the past year, a step taken by the banks in the State made it desirable to concentrate extension forces on a statewide farm-inventory campaign. For several years, a farmer's credit statement has been included in the farm inventory book. While this statement was looked upon very favorably by bankers in the State, it was not an official credit statement of any banking institution or bankers' organization. The Federal Reserve Bank of New York had also prepared a farmer's credit statement, but it had not come into general use by country banks. At the request of the agricultural committee of the New York State Bankers' Association, representatives of the department of agricultural economics met with that committee, and the group agreed upon a special form of farmer's credit statement that is now the official credit statement approved by the college and the State Bankers' Association. This statement was later approved by the Federal Reserve Bank of New York and is now furnished by that institution to all member banks.

The campaign which was conducted by the extension staff of the department of agricultural economics and farm management and the State Bankers' Association,

in cooperation with the local farm bureaus, made contacts with more than double the number of farmers ever reached before in a single year with the inventory idea, the success being due to the excellent help given by the numerous cooperating agencies. Several organizations that had never cooperated before on inventory work gave most valuable assistance. The State Department of Education, through the division of vocational education, issued an order to 92 agricultural high school teachers to call special meetings during farm inventory week (January 2 to 7, 1928) of the young farmers' clubs which they are sponsoring. At these meetings, instructions were given in taking inventories, making out credit statements, and opportunity was provided for a local banker to address club members on the use of bank credit. The New York State Farm Bureau Federation at its annual meeting adopted resolutions approving the new farm credit statement used in the inventory campaign, recommended its wider use by banks and instructed its secretary to send personal letters to every country banker in the State urging cooperation. "The Cornell Countryman" gave considerable space to inventory and credit statement articles and sent copies of their December anniversary issue and the college farm-inventory book with a personal letter to members of the alumni who are farming in the State, urging that they start 1928 by taking inventories of their farm business. The editors of "The American Agriculturist" and "Dairymen's League News" gave excellent publicity to the inventory work by feature articles and editorials. Country dailies and weeklies also made excellent use of articles furnished by the college news service and by county agents and bankers. All of the 850 local granges in the State were supplied with material for a special lecturer's hour on the farm inventory and credit statement for their first meeting of the year. Many granges invited local bankers to give talks at these meetings on using bank credit and doing business with a bank. The college had 4,000 farm-inventory posters with mailing tubes prepared and sent to county agents who delivered them to banks, feed stores, and community halls. Every grange in the State received a poster, and the Dairymen's League, Borden's Farm Products, and Sheffield Farms mailed a poster to each of their plant managers for display at the receiving door of the plant. The Eastern Federation of Feed Merchants, Michigan Limestone Company, Portland Cement Association, and a number of smaller companies also distributed posters and sent ^{personal} letters to their agents.

A tremendous demand for the college farm-inventory book resulted, and a revised edition of 10,000 copies was exhausted in the first 10 days of the campaign. Five thousand went a little faster, and a second 10,000 copies were more than half gone before the start of farm-inventory week. By the end of the week, 20,490 farm-inventory and credit-statement books had been distributed. The results seem to indicate the need for another campaign, the need for starting earlier in planning future campaigns, and proved that the farm-inventory and credit-statement work is the most valuable kind of farm-account work that has been done.

In cooperation with the agricultural committee of the New York State Bankers' Association and the office of the State leader of junior extension, farm-account clubs have been started in five counties in the State. There are now seven clubs organized, and excellent interest has been shown by members, cooperating banks, and club agents. The members are boys and girls between the ages of 15 and 20 years. They take a complete inventory on the home farm at the beginning of the year and fill out a farm-credit statement. At the end of the year, they make a second inventory and fill out a second credit

statement. A farm cash account is kept by each member during the year, and at the close of the year this account is summarized and the labor income figured.

At the first meeting in December or January, the extension specialist gives instruction in taking an inventory, making a credit statement, and keeping a simple farm account. At the second meeting, approximately two months later, the specialist discusses farm credit and the use of an inventory in making out a farm-credit statement. He also checks and balances the cash accounts kept by the members. It is desirable to hold the third meeting at a local bank and have a banker talk on the purpose of a bank and its method of operation, also cash accounts are again checked and balanced. At the fourth meeting, the specialist discusses the various factors affecting profits in farming and explains ways of increasing the profits. At the fifth meeting, which should be held approximately two months before the end of the year, members check their books and receive instructions for taking the second farm inventory. At the sixth meeting, just after the close of the year, all records will be summarized and plans for improving the individual farm business discussed privately with each member. The next meeting should be followed by a banquet for club members and their fathers and achievement pins and prizes awarded.

The farm-business service offers an opportunity to farmers of New York State to make an intelligent study of their farm businesses. Farm records make their greatest contribution when the records of a year's business are used as a guide for the operations of the next year. The service, which is furnished at a cost of \$2 for each farmer making use of it, starts with an inventory taken by the farmer himself. This inventory is summarized at the college and returned to the farmer who keeps a simple book with records of all money paid out and received. Once a month, a report is made of total receipts and expenses. At the end of the year, another inventory is taken, and the books are sent to the college where they are summarized. From the summary, labor income is figured, the records are analyzed, and recommendations are made for still more successful operation of the farm.

At the request of a group of progressive farmers in Genesee County, a representative of the farm-management department at the college and the farm-management committee of the Genesee County Farm Bureau met and planned a farm-account service that would provide a complete set of farm cost accounts for approximately 50 farmers in the county. A full-time farm-management specialist is employed at a yearly salary of \$2,400 to visit each farmer at least once a month, post accounts, and make whatever suggestions possible concerning farm-organization work. This specialist furnishes his own automobile transportation.

A budget of \$3,000 is raised as follows: Each farmer receiving the service pays \$1.50 a month, and an average enrollment of 50 cooperators insures an income of \$900 a year. If during any one month more than 50 cooperators are visited by the specialist, the income of \$1.50 per man for the number in excess of 50 is paid to the specialist for automobile upkeep. The central farm bureau office appoints the specialist in charge as an assistant county agent and pays him \$600 a year. The department of agricultural economics and farm management at the college appoints the specialist in charge as an extension instructor at a salary of \$1,500 a year. The treasurer of the county farm

bureau acts as treasurer for the service and pays accounts on order of the specialist in charge and the president of the farm bureau. Fifty-six farmers are enrolled who keep a complete set of cost accounts and are visited once a month by the specialist. The cooperators show much interest, and others wish to enroll. Several counties in the State are very anxious to start a similar account service, and it is hoped that funds may be made available to set up a similar or less detailed and expensive service in a number of counties.

In addition to the foregoing, 7 institutes were held at which farm-management specialists gave lectures or conducted discussions, 169 lecturers were given during the winter months at community meetings at which the average attendance was 31. Ten feed dealers' schools were held, and the results of a study of factors affecting the profitableness of feed stores were presented. These meetings were attended by 224 different dealers, and a decided step has been taken toward getting in closer touch with feed, seed, and fertilizer dealers. A large number of miscellaneous lecturers were given by members of the staff before Kiwanis and Rotary clubs, chambers of commerce, annual farm bureau meetings, annual meetings of farm-loan associations, granges, and other groups interested in agriculture. A total of 418 lecturers were given during the year with an attendance of 18,113 as compared with 13,211 last year, or an increase of 39 per cent. Fourteen farm-management tours were conducted.

Twice during the year, the department furnished material and men to cover a series of meetings resulting from economic crises in the fruit and dairy industries. Low prices caused by increased competition from western apples, citrus fruits, and fresh vegetables, and continued poor grading of New York State apples resulted in a united effort on the part of a group of leading apple growers in the State to bring to the attention of growers and dealers the need for changes in the methods of growing and marketing apples. Local committees representing practically all of the fruit communities in the State, assembled at a conference, voted to request the department to prepare for publication in bulletin form and to disseminate by means of local meetings a summary of the economics of the apple industry in New York State. The research staff of the department did excellent work in preparing summaries of all the available economic information on the apple industry, and the material was used by the extension staff at 43 different meetings of apple growers throughout the State. The meetings were attended by an average of 35 farmers and did much toward making fruit growers realize that they must change their methods in order to compete with growers in other sections and with producers of other kinds of fruit.

In a similar way, help was asked on an extensive series of dairy situation meetings when in 1926 the supply of milk for New York City approved by the New York Board of Health was barely enough to meet the city's demands. Fearing a shortage, the dairy interests of the State worked to stimulate fall and winter production in the present New York City milk shed. In cooperation with the local farm bureau and the department of animal husbandry, members of the extension staff put on a dairy situation campaign, and 56 milk marketing meetings were held at which factors affecting the supply and demand for milk were discussed and the economics of the current dairy situation explained.

North Dakota
December 1, 1926, to November 30, 1927,
Rex E. Willard

Projects:

1. Farm and cost accounting,
2. Farm-business analysis,
3. Farm reorganization,
4. Presentation of economic facts for regional programs of work.

Methods:

Project 1. Farm accounting, which has been under way for a number of years, was conducted this year but not with as much emphasis as formerly. The record books were distributed by county agents and also by the State office direct to cooperators. Farm-account books used in schools have been handled by a commercial firm. A poultry-account project was started and poultry raisers interested in the keeping of records on that enterprise. Forms were prepared for their use, the records to be posted under the direction of the office of farm management.

Project 2. The farm-business analysis project consists of the use of an abbreviated farm-management survey during which the farms are analyzed as to sources of income and comparisons of farms within counties made by the use of a score card. In each instance, the county agent obtains records from most of the farms and calculates the results for each farm. The State office tabulates the material, prepares the score card, and returns the material to the county agent who takes it to the individual farmer involved. The State agents also assist the county agents in meetings where the subject matter is used.

Project 3. Farm-organization work has been conducted directly with the farmers and through the county agents in mapping farms and laying out cropping and livestock systems with a view to increasing farm profits.

Project 4. In August, a conference of representatives of all departments at the college was held at which it was decided to prepare material for economic conferences. Following this conference, committees were appointed on various lines of subject matter whose function it was to prepare fact material (not conclusions.) At the suggestion of the extension director, the farm-management demonstrators were given the task of supervising the assembling of the material, and commodity reports were prepared on wheat, rye, flax, pasture, horticulture, beef cattle, hogs, sheep, dairy, poultry, horses, crop rotation, and farm organization. In September, regional conferences were held with county agents and some of the economic material already assembled presented for the consideration of field men. Plans were then made for the conduct of seven conferences in February, 1928. At the September conference, the county agents and farmers and some of the Smith-Hughes teachers prepared questions that they considered important to be used as a basis of assembling fact material for the subject-matter committees at the college. Also, at these conferences, the county agents selected the delegates from their counties who were to attend the economic conferences.

Results:

About 70 cooperators were carried in the farm-accounting project, the records being maintained in rather more complete form than the ordinary simple farm-accounting methods called for because of the desire to obtain current additional information. About 200 farm-account books have been distributed by State officers on direct request, others by county agents, and about 1,000 have been distributed into the school system in connection with the teaching of the subject. Twelve cost-account cooperators were enrolled by the field agent in poultry, and six of them completed the year's work.

Farm-business analysis was undertaken in 8 counties, 3 of which completed the year's work, the other 5 failing through lack of follow-up. Farm reorganization has been definitely carried on at 36 farms during the year and some work done on a few other farms. This project requires considerable time to show results, but in certain specific instances very remarkable results were obtained. For instance, on one 1,600-acre farm in the Red River Valley, the 1927 results showed a net return on the credit side of the ledger compared to a loss of about \$16,000 during the five previous years. These results were accomplished not by increased yields or prices but by improvement in management and organization of the farm, among other things the labor expenses having been cut down about 25 per cent. On another farm, where the work was begun in 1923, with yields and prices used on the same basis of comparison for 1927, the loss of earlier years was changed to a 9 per cent profit on the investment in 1927. Varying degrees of improvement are indicated on other farms, but it is too early in most instances to give definite results. About 75 farmers in the State have been taking a correspondence course in farm management under the direction of the assistant farm-management demonstrator. This course is being carried on as one of the regular correspondence courses of the college.

"The North Dakota Agricultural Outlook" has been published monthly and mailed to a list now approximating 2,700 persons, chiefly farmers. In July, a sample copy with return card was mailed to 350 bankers in the State. About 300 of these men returned the cards, requesting that their names be added to the mailing list. The outlook is also broadcast by radio on the first open date after the issue of the publication, and further publicity of this subject is effected through the farm information service of the college and the Western Newspaper Union. A "Better Seed Special Train" was operated over the "Soo" Line, Great Northern, and Northern Pacific railroads of the State. The farm-management division prepared exhibit material in chart form for the train, and the farm-management demonstrator or his assistant discussed the outlook at 63 points in the State.

In August, a tour was made into the cattle-ranch area in southwestern North Dakota, Northwestern South Dakota, Wyoming, and Montana. Consideration was given to the cattle outlook and a mimeographed release prepared on the subject. At the time of the International Soil Congress in July, a tour was made in Cass County where consideration was given to the subject of soils.

Ohio
December 1, 1926, to November 30, 1927,
C. R. Arnold

Projects:

1. Farm organization through accounts,
2. Teaching farm accounting in rural schools,
3. Cost accounting on crop and livestock enterprises,
4. Furnishing economic information to farmers.

Methods:

Project 1. The teaching of simple farm accounting and the study and analysis of the business organization of the farm are carried on by two methods depending upon roads and other factors in the county. Where communication between communities and a central point is easy at practically all seasons of the year, a local leader is appointed to insure the attendance of 3 to 5 active young farmers at a central accounting school for the county, preferably during December or early January. In case of a large county, it is better to hold two meetings in order to limit the attendance to a workable group. The schools take the form of laboratory exercises, part of the time being devoted to farm accounting and part to some of the simpler phases of farm management in order to awaken interest in the value to be obtained from the accounts when kept by the individual men on their own farms. Each man attending the school is signed up to keep a farm-account book one year, and plans are made for a summarizing school at the close of the year. During the year, at least one meeting is held or one follow-up visit made to each cooperator, and two follow-up letters are sent to each man keeping an account. As soon as possible after the close of the accounting year, summary schools are held at which all men who have completed their records are instructed in summarizing and analyzing them. Each cooperator who finishes a record is held responsible for interesting three new cooperators for whom a school of instruction is held as soon as possible thereafter. Principles of farm management and farm organization based on the permanent farm-management records are given wider application through tours, fair exhibits, and general meetings.

Where roads are poor and various communities relatively inaccessible, a local leader is appointed for each township or county conducting the project whose duty is to insure the attendance of not less than 15 or more than 30 active young farmers at a community school to be conducted in the same way as the central accounting school. Each cooperator finishing a record interests at least one new cooperator who is instructed in accounting at a beginners' school held as soon as possible after the summary school.

The farm-management specialist instructs the county agent in farm accounting by assisting him with 2 farm-accounting schools and 2 summary schools and furnishing him with instructional material, as well as material for follow-up letters and publicity. He assists him with one follow-up meeting or visit and instructs him in methods of summarizing, analyzing, and interpreting the completed records. The county agent assists the local leader with township organization of the project and, where accounting schools are held in communities, holds at least two schools in communities other than those where the

specialist gives assistance. He attends to the necessary follow-up work and assists with summary schools. Each local leader must be a cooperator in record keeping and must interest other cooperators in the work. He arranges for local meetings, providing suitable places with desks and tables for both accounting and summary schools. He assists the county agent in follow-up meetings, visits each cooperator at least once during the year, reporting his progress to the county agent not later than October 1, and assists in the extension of the work in his community.

Project 2. The farm-management specialist holds conferences with county superintendents to interest them in the teaching of farm accounting in the rural schools as a definite part of the curriculum. Rural teachers are met at teachers' institutes or at group meetings after the beginning of school and are given instruction at teachers' meetings on methods of teaching farm accounting and material to be used, time of year most suitable for teaching, how teaching material is obtained and handled, how best to encourage pupils to keep records on their home farms, where account books can be procured, and how to report to county superintendent and county agent on number of pupils taught and home records started. The specialist also assists the county agent in organizing the work, provides without charge manual for teachers and farm-business record for pupils, supplies farm-account books to county agents or superintendents at cost of printing, and gives instruction to teachers or supplies information to county agents for holding meetings for that purpose. The county agent makes local arrangements with the county superintendent and instructs teachers in the absence of the farm-management specialist. He procures a supply of teaching material and farm-account books prior to starting the work and, with the assistance of the superintendent, furnishes each teacher with a manual and each pupil with an account book, collecting 14 cents each for account books and keeping a list of pupils receiving instruction. He keeps a supply of books on hand for pupils who wish to start records on their home farms and lists the names of those starting records. Assisted by the specialist, he arranges for suitable publicity at the proper time to encourage account keeping. The teacher takes the responsibility of payment for books used by pupils, instructs the pupils in methods of farm accounting, encourages the keeping of accounts on home farms after completion of the course and reports the names of pupils starting such accounts to the county superintendent and county agent.

Project 3. Enterprise-cost work has been used as part of an improvement campaign on some particular product, usually in cooperation with some other subject-matter department at the university. In townships or communities carrying the project, a local leader is appointed to attend a county-wide meeting prior to the time when the crop in question is normally planted. Instruction on methods of keeping costs is given at this meeting and the value of such records to the farming business pointed out. Each leader keeps costs on the crop in question, interests three other cooperators in his community, instructs them in cost keeping, furnishes them with blanks for the purpose, and assists with arrangements for final summary meetings. The farm-management specialist furnishes the county agent with suitable material for one follow-up letter to cooperators during the year. At the end of the crop season, a summary meeting is held where each man summarizes his own costs with the assistance of the county agent and specialist. Comparisons are made to show variations in costs and the influence on costs of different methods of production. The county agent, assisted by the farm-management and crop or livestock specialist, summarizes and analyzes the figures for the county and returns the reports with

original costs to all demonstrators. The specialist furnishes the county agent with necessary blanks and gives instruction on cost keeping at the county leaders' school, assists the county agent with summary meetings and, with the crop specialists, in the analysis and interpretation of the records. The county agent arranges for a central school of instruction, supplies local leaders with sufficient cost blanks for all cooperators interested, sends out necessary follow-up letters, arranges for summary meetings, and works up a report on the costs kept.

Project 4. Economic information is furnished to farmers to assist them in planning intelligently the production of the various crops and kinds of livestock as related to probable demand and to acquaint them with losses resulting from improper changes in their business. In cooperation with the farm-management research department, the specialist gathers from the Yearbook, reports of the Bureau of Agricultural Economics, State crop reports, and similar sources, all available economic facts related to important crops and livestock of the State. He holds meetings for the instruction of local leaders selected by the county agent in the amount, character, and value of information available and its use to the individual farmer, also timely county or community meetings of project leaders and others to acquaint them with economic facts related to particular branches of farming in which they are interested. He also provides county agents, project leaders, and the press with mimeographed material. The county agent makes local arrangements for meetings, insures the attendance of project leaders, presents the discussion of economic material where necessary, and provides local leaders with material issued by the specialist during the year. The project leaders attend county meetings, assist in advertising them, and aid the county agent in presenting the material.

Results:

Project 1. Between December 15, 1926, and March 15, 1927, 66 beginners' account schools were held in 36 counties with an average attendance of 12 persons. Fifty summarizing schools were held in 39 counties with an average attendance of $7\frac{1}{2}$ men present with completed records. These schools were scheduled at various times between January 1 and March 15, as some of the records began January 1, some February 1, and still others March 1. Summary schools have been held only in counties where a sufficient number of men have completed records. In other counties, no effort has been made to assist cooperators in summarizing their records, although a few have been sent to the university for analysis. A mimeographed pamphlet entitled "Helps in Summarizing and Analyzing a Farm Record" has been prepared to aid county agents and farmers who are unable to attend a summary school. Several hundred students in vocational agricultural schools throughout the State keep records in accordance with instructions and in books furnished by the department, and 800 boys kept complete records last year in a contest financed by the Ohio-Pennsylvania Joint Stock Land Bank, instructions for keeping the records having been given by the department as well as assistance in judging the books and returning a more complete record analysis to the boys. The 43 members of 2 young men's farm-management clubs in Crawford and Miami Counties are keeping farm accounts. Fifteen thousand and fifty-one account books were distributed during the year, and 437 books were summarized. All farm-account books have been printed by the Ohio Bankers' Association and sold to the extension service and various banks throughout the State.

Project 2. Sixty of the 88 counties of the State are now including farm-account work in the curriculum for either the eighth or the seventh and eighth grades as part of the agriculture or arithmetic course. In a few counties, the work is taken in high school. In 18 counties, farm accounting is a required course. In the other 42 counties, the accounting is optional with the teacher. The course was also given in 195 vocational agricultural departments in 78 counties of the State with an enrollment of 4,868 students last year. It is estimated that about 10,000 grade-school pupils are studying farm accounting.

Project 3. Enterprise-cost work has been taken up in a relatively small number of counties where there is a definite local demand and where the type of farming is somewhat specialized. Special crops, such as sugar beets, cabbage, tomatoes, potatoes, or other vegetables, have been the object of most of the work in order to find the advantage of these crops over regular field crops as a source of income. During the year, 32 records in 7 counties were summarized on the sugar-beet enterprise. About 20 men in Morrow County have kept records on the cost of producing sheep and wool, and for several years records on the cost of producing potatoes have been kept by a small group of men in Cuyahoga County. Considerable time has been spent in holding special meetings on dairy-production costs in cooperation with the county agents and the cooperative milk associations in the different areas. One hundred and seven such meetings have been held in 27 counties with a total attendance of 3,566 persons. The results of five years' cost-accounting work in Medina and Greene Counties were used as the basis for the discussion at these meetings, the main points discussed having been the cost of producing milk, factors affecting the cost, and methods of lowering the cost. Local data from cow-testing associations were used, where available, and small leaflets on "Facts about the Cost of Market-Milk Production in Ohio" were distributed and discussed.

Project 4. Information regarding factors affecting prices and the economic conditions throughout the world has been disseminated among farmers through the selection of 1,309 economic leaders in 54 counties who receive and spread data on the current economic situation as it applies to their own local conditions at different times during the year. Timely meetings have been held on the economic situation of certain farm products. A fifteen-minute radio talk is given weekly, and the talks are later mimeographed and sent to county agents. Nineteen exhibits were made at State and county fairs. Sixty-two articles were prepared for the publications department of the Extension Service and sent to daily and weekly publications, receiving wide circulation.

Corn-Borer Study:

The coming of the corn borer into Ohio and the clean-up program that came with it created many immediate farm-management problems. With so little information available to meet these problems, a study of the situation and some of the methods seemed very imperative. In cooperation with the U. S. Department of Agriculture, a survey was made on 482 farms in the corn-borer area of northern Ohio. Information was obtained on the extra labor involved in meeting the clean-up requirements by different methods and also on any changes or contemplated changes in the organization of the farm business.

These 482 farms were distributed in groups of about 60 in each of 8 counties representing different types of farming. Excellent information on costs and practices was received, and a report was prepared for each of the eight areas.

Oklahoma

December 1, 1926, to November 30, 1927,

T. S. Thorfinnson

Projects:

1. Dissemination of timely economic material,
2. Farm accounting.

Methods:

Project 1. A leaflet entitled "Current Farm Economics" is prepared and issued monthly under the direction of the department of agricultural economics of the college. Each member of the department is responsible for writing up a certain part of the material published. The extension specialist prepared the report on the feed and livestock situation. Specialists from other departments of the college are consulted in preparing the various situation reports. This leaflet is mailed to a list of representative farmers and business men. County agents are requested to furnish names for this mailing list and to distribute copies of the leaflet to office callers. One county agent conceived the idea of asking the schools of his county to use agricultural situation information as part of their material for current events. Another county agent has agreed to have "Current Economic Facts" discussed by club members at his regular 4-H club meetings.

Project 2. Farm-account schools were held for the purpose of starting some of the farm-account demonstrators for 1927. This method of teaching subject matter has been used in all but three counties in which demonstrators have been started for 1928. The county agents in the northwest district who elected to take up farm accounting in 1927 were given instruction in accounting by the school method during the annual agents' conference in December. During the summer, the cooperators were visited by the extension specialist, their records examined, and their errors corrected. The county agents visited the cooperators about once each month. A farm-account demonstration was put on by the Wyandotte club of Ottawa County at the Tulsa and Muskogee free State fairs, suggestions for the general idea of the exhibit having been given the club by the specialist and assistant State club agent. Two of the 4-H club members demonstrated the keeping of a farm-account record to successive audiences collected from the passing crowd, the idea proving highly successful. The district agents have been of much assistance in interesting the county agents in farm accounting and in arranging a place for it on the county programs. The State club department has extended a great deal of valuable help in promoting this work. The director of extension and the president of the college have staunchly supported the preliminary efforts to establish agricultural economics on the regular program. Summary schools were held in the fall in counties having farm-account

demonstrators, and the demonstrators were assisted in making out brief summaries of their business showing the farm business for the year. The books were then taken to the college for a more detailed analysis of the records.

Farm-inventory schools have been conducted in connection with the farm-account schools to stimulate interest among farmers in the business side of farming, to assist them in taking stock at the end of the year in order to determine the increase in wealth resulting from the year's business, and to collect facts concerning farms in the State. The farm-management specialist furnishes forms for taking the inventories, conducts the first school, instructs the county agents in the methods of conducting the schools, and returns to the county agent any data assembled from the inventories taken in his county.

Results:

Project 1. "Current Agricultural Economics" has been issued regularly during the year. More than 4,000 names are now on the mailing list for this publication. The annual outlook report was also issued by the department of agricultural economics, and 14 meetings were held at which outlook information on some phase of price study was discussed. The total attendance at these meetings was 673. Monthly radio talks have been broadcast.

Project 2. Three hundred and forty-four account books were distributed upon request by mail, and 44 books were completed in cooperation with the college. In the northwest district, farm accounting was established in 5 counties, and about 90 per cent of the records completed. In 1928, 11 counties in this district will have farm accounting, inventory schools having been held in November. Four counties in the northeast district will complete farm-account demonstrations for 1927, and 11 counties have definitely decided to carry the work in 1928. Five counties in the southwest district and three in the southeast will carry the work in 1928. Four records will be completed for 1927 in the southeast district.

Oregon

December 1, 1926, to November 30, 1927,
R. S. Besse

Projects:

1. Farm organization,
2. Farm accounts,
3. Enterprise costs,
4. Apple-price study.

Methods and Results:

Project 1. Definite progress has been made in the teaching and demonstration of practical farm organization. The farm problems of the State cover a wide range of enterprises and types of farming, from general diversified

systems to highly specialized types. Likewise, special problems prevail in particular geographic areas, such as dry-farm and irrigated areas, range, and general farm areas. The one broad problem in which all agencies are particularly interested is how farming can be made more profitable in the State, and the solution of this problem depends upon the proper selection of enterprises, the development of a larger volume of business, the adoption of low-cost practices, the adoption and wider use of business methods in managing the farm, wider use of local interpretation of economic trends in production, prices, and outlook of a specified crop, and the development of profitable side lines in one-crop areas.

The work was continued on the Umatilla irrigation project. In cooperation with the county agent, a group of profitable farms was selected and their business and organization summarized and analyzed. A mimeographed report was prepared entitled "More Profitable Farming for the Umatilla Project" and containing an analysis of the reasons for success on profitable farms in the district. Based on this report, 3 demonstration meetings were held on 3 successful farms where an analysis of the business was outlined and methods and practices explained. Fourteen general meetings were held in the district with an attendance of 559 persons, to whom the essential principles of good farm management that make profit possible were outlined and demonstrated.

Farm-organization work was started in Klamath County in connection with the county economic conference. A careful study was made of the farm-management problems, and farms of different types were analyzed to determine why some were successful while others failed. A report of this study was prepared and printed in conjunction with the county economic conference report.

In Crook and Deschutes Counties of central Oregon, farm-organization work was started for the purpose of stabilizing the agriculture of the district and promoting a wider adoption of profitable enterprise combinations. Business surveys and analyses were made on 49 farms to determine the reasons for success on some farms and its absence on others. The following major points were considered

1. Principal elements of successful farming in the region,
2. Organization, utilization of land, investment, receipts, expenses, and income on six successful farms, and the elements contributing to the success of these farms,
3. Effect on labor income of good crops and of large receipts,
4. Effect of per cent of irrigable land in crops,
5. Effect of livestock receipts on labor income,
6. Efficiency in use of labor,
7. Importance of a combination of success factors on a farm,
8. What the weak and strong points are on these farms and how they may be strengthened,
9. Adapted enterprise combinations,
10. Importance of business records.

It is believed that the farm-organization study as conducted in these areas is one of the most fundamental pieces of extension work thus far undertaken, and it is recommended that the work be continued until the practices recommended are commonly adopted.

Project 2. One of the principal reasons why farmers hesitate to keep farm accounts is because they do not understand the methods and are of the opinion that it is a more difficult task than it actually is. It is thought that greater progress could be made in keeping records if the farmers were brought together in groups and taught a simple method of accounting. Three farm-account schools were held in Crook, Deschutes, and Klamath Counties for that purpose. The schools opened at 10 a.m. and continued until about 3 p.m., the entire day being required to teach the simple method of keeping a good record. Each farmer was seated at a desk or table. He entered his own inventory in the account book as at the beginning of the year, recording all supplies, feed, hay, dairy cows, sheep, poultry, and value of land, buildings, and equipment on hand at that time. Following the making of the inventory, each farmer, under the leadership of the county agent and specialist, enters a couple of pages of receipts and expenses representative of the particular district, learning the details of making these entries and what segregations are advisable. At the close of the meeting, each farmer is urged to keep his own record during the year, and practically all the men who attended the schools are doing so. These farmers are followed up during the year by the county agent and the farm-management specialist, and the majority of them keep good records. A farm-accounting system was established for the State farm home. The farm inventory was taken and the books opened for the year.

The work in farm accounting with junior clubs was continued. These clubs have been organized for the purpose of teaching boys from 14 to 18 years of age to keep a simple farm account and analyze it and of creating in them a new interest in the business side of farming. Each member keeps a record of his parents' farm, including an inventory at the beginning and end of the year, a record of receipts and expenses during the year, and a summary of the book at the close of the period.

During the year, eight demonstrations were given by the Tillamook and Gresham farm-account clubs. The Tillamook club, which has completed 2 years of successful work, entered into competition with 17 other demonstration teams at the Pacific International Livestock Show at Portland and won the State championship. At the same livestock show, in competition with 30 teams from the entire Pacific Northwest, they won fifth place in a contest. These demonstrations of the actual farm records kept of the business on the home farm, including receipts, expenses, inventory, and summary, indicate that this organized and directed piece of club work has competitive advantages as well as the ordinary advantages to the members of keeping good farm records.

Project 3. Two meetings were held with the egg producers in Washington County to outline efficiency practices and cost of egg production. These meetings were based on material from the experiment station report of the egg-cost study, cooperatively prepared by the department of farm management and poultry husbandry. Several meetings were held with pear growers relative to efficiency practices in production and methods of keeping records. A report covering cost of producing pears and comparing the individual farms of 58 cooperators to the 10 most profitable and 10 least profitable farms were sent to pear growers in the Rogue River district.

At the request of the Polk County agent for assistance in comparing the relative efficiency of the binder and combine methods of harvesting grain, in order that farmers might be more intelligently advised on the subject, the specialist prepared forms and, with the county agent, made a study of these two methods of harvesting grain. A summary table was prepared, showing that the difference in total cost between the two methods is not large, being .022 cents per bushel less for the combine method, but that the difference in cash cost is large, being .07 per bushel less for the combine method.

Project 4. For a number of years, the Oregon apple growers have been discouraged over the economic outlook of the apple enterprise, the accumulative financial and moral effect of 10 years of low purchasing power from apples having brought many growers to the point of selling out productive orchards which have required years of time and much effort to develop. In order to aid the growers in making a decision, an apple-price study was undertaken jointly by the experiment station and the Federal Bureau of Agricultural Economics. Facts were obtained directly from records of shippers, including growers' cooperative associations, independent shippers, and grower shippers. The study covered 9,606,519 boxes of packed and graded apples, including 23 varieties grown in 7 Oregon apple districts over a period of 5 years, 1922 to 1926. A wide fluctuation exists in apple prices, and the crop is highly speculative due to seasonal variation in weather. These conditions make it essential that the most efficient production methods be followed by the grower to aid him in the years of extremely low prices.

The farm-management specialist prepared a brief of the results of the apple-price study and presented it at the meeting of the State horticultural society at Hood River to show the growers that prices are uncertain and generally low and that profits in apple production may be hoped for on the average only when production practices are most efficient. Emphasis was placed on the necessity of producing fewer varieties, specialization on a few standard varieties of high-yielding strains being recommended. The effect of grade, quality, size, and method of sale was also illustrated.

Pennsylvania

January 1 to December 31, 1927,

Earle L. Moffitt

Projects:

1. Farm accounts,
2. Enterprise costs.

Results:

About 175 of the 966 farm-account books placed this year have been summarized and analyzed and the analysis returned to the farmer. In one county, 72 books were started at meetings held the previous winter and followed up closely by the county agent. Thirty-nine of these books were completed and all but five turned in to the county agent's office for summary. All the farmers were deeply interested in the individual summaries as well as the summary made for the entire county.

Interest in keeping the cost of milk production has been much revived. Many complete reports have been sent in, and more cow-testing associations are getting the cost information than ever before, many having continuous records over periods from 2 to 7 years. Records from 185 farms have been summarized during the year. Eighty farmers in nine counties have sent in monthly records on the cost of producing poultry and eggs. Thirty-three records on the cost of production of beef were summarized during the year. These records were from special beef-account books kept by farmers in 3 counties for 5 years. The past year was shown to be the most profitable of the five, owing in a measure to better price for steers and the small number of farmers who made a loss on their year's feeding operations. Forty-three farmers in 10 counties sent in their potato records, and the summary showed that spraying had been immensely profitable. Thirty-one Lancaster County farmers kept special records on the cost of producing little pigs to weaning age. Sixteen of these men kept fall litter records and 15 kept spring litter records. This makes cost records on 12 consecutive litters, and the record has reached a place where we can say definitely what the cost of raising a pig under normal conditions will be. The following is a summary of this project covering the 12 litters:

		<u>1927</u>	<u>1926</u>	<u>1925</u>	<u>1924</u>	<u>1923</u>	<u>1922</u>	<u>1921</u>
Average cost	) Spring	\$4.99	\$6.10	\$4.80	\$4.14	\$5.75	\$5.06	
per pig	) Fall		5.27	4.95	3.50	4.57	4.06	\$4.43
Average cost per lb.)	) Spring	.144	.184	.16	.13	.183	.153	
at weaning time	) Fall		.162	.153	.107	.136	.127	.12
Average number	) Spring	1.87	2.9	2.6	3.9	3.7	3.0	
sows per farm	) Fall		2.3	2.5	4.1	3.6	4.0	2.7
Average per cent	) Spring	75.8	73.0	87.7	71.7	69.0	76.8	
pigs raised	) Fall		81.0	80.0	71.0	76.1	72.0	69.7
Average number pigs	) Spring	9.9	8.6	8.6	9.0	9.2	8.5	
farrowed per sow	) Fall		9.05	8.3	10.0	9.4	9.1	9.3
Average number pigs	) Spring	7.5	6.3	7.4	6.4	6.4	6.5	
raised per sow	) Fall		7.2	6.7	7.1	7.3	6.6	6.5
Average age at	) Spring	8.2	8.0	7.7	8.0	7.5	7.2	
weaning time (weeks))	) Fall		7.5	8.0	8.0	8.0	7.0	7.6
Average weight at	) Spring	34.5	33.0	30.0	32.0	31.9	33.1	
weaning (lbs.)	) Fall		33.3	32.0	32.5	33.6	32.0	37.8

For the 12 litters, the average farmer kept 3.1 brood sows and raised an average of 6.8 pigs per litter which is 75.3 per cent of all pigs farrowed. The average pig weighed 32.8 pounds at weaning time and cost \$4.88 to produce. Raising pigs can be made profitable if proper methods are followed.

Wonderful cooperation has been received from Lancaster County farmers in the promotion of farm-management work. During the year, cost records have been summarized from account books as follows: Wheat 17, corn 19, silage corn 11, sweet corn 3, hay 13, potatoes 18, sweet potatoes 1, alfalfa 4, tobacco 11, oats 4, soybeans 3, tomatoes 1, fruit 2, strawberries 1, tractors 3, cows 9, poultry 9, sheep 4, hogs 3, special farm-management problems 310. The following is a brief summary of the work:

	<u>Farms</u>
Poultry records started November 1.....	40
Poultry records completed November 1.....	29
Brood sow records.....	31
Steer feeding records.....	32
Special potato cost records.....	8
Farm-account books in operation.....	123
Farm-account books summarized.....	103

In addition to the foregoing, assistance was given with 7 community fairs, 2 adult clubs, 4 boys' and girls' clubs, 15 demonstrations, 3 automobile tours, and 68 meetings of all kinds.

During the past year, census statistics were summarized for use in meetings and a better knowledge of existing agricultural conditions. These figures are a comparison of 1910, 1920, and 1925 figures. The counties summarized were Elk, Carbon, Blair, Northumberland, Lancaster, Indiana, and Armstrong.

Fifteen farmers have been assisted with farm leases and 500 with various farm-management problems. Eighty-two lecturers were given, 1,802 farms visited, 120 articles and reports written, 956 farm-account books distributed, and 175 books summarized.

South Dakota
December 1, 1926, to October 31, 1927,
R. H. Rogers

Projects:

1. Farm accounting,
2. Program planning,
3. Increasing legume acreage.

Methods and Results:

Project 1. Farm-record work is being carried on with farmers. It is also taught in the rural schools. Sixteen thousand and twelve record books were distributed during the year, 30 of which were kept cooperatively. Farmers are reached by the county agent and farm-management specialist through personal interviews, letters, or community meetings, and the project outlined and details of the work explained. The work is also taught as a part of the arithmetic course in the eighth grade of the rural schools. A teachers' manual

and guide prepared by the farm-management demonstrator is furnished by the Extension Service to each teacher free of charge. This manual has been published as Extension Circular 263. At county institutes, teachers are instructed by the farm-management demonstrator in methods of teaching farm-record work. County superintendents are visited and correspondence had with others who had questions from their teachers in regard to the work. Pupils purchase the South Dakota farm-record book at cost from the Extension Service, in nearly all instances through the office of the county superintendent. More than 17,000 books are distributed to school children for this work each year. In some instances, parents are taking up account work on their farms as a result of the work done by the pupils in school.

One club camp was attended by the specialist and instruction given in record work and news writing. A simple problem was mimeographed for use at all club camps in the State, so that the members attending could learn the proper method of making out a project record and take home a record that was correct for use as a guide in making out their own records. Assistance was given at the State fair in checking record books which were required to be complete to date before entry tags were given out. Some time was spent with other specialists in developing a suitable record for livestock club members.

Project 2. The development of the agricultural program in Clark County was typical of the work planned for the entire State. Representative farm men and women were called together in six communities in the county to indicate their ideas of what should be included in a long-time and short-time agricultural program that would be most beneficial for their particular communities. At these meetings, the sources of income were first listed and then arranged in the order of importance in the particular communities, after which the problems of the farmers connected with each one of the enterprises were briefly discussed and recorded. Next, the things that could be done toward solving these problems by community or individual action were determined, and in the case of the 3 or 4 more important enterprises desired by the committee in the next year's program of community activity, local chairmen were named to head the work along each one of the selected subjects. These chairmen are directly responsible for the success in furthering the development of their subjects. At later meetings, other chairmen are appointed to take charge of projects not undertaken in next year's program but which are a part of the long-time county program.

After the six community meetings were held and the ideas presented had been assembled to guide the work in forming a county-wide program, a county committee was held at the county seat where representatives of all the organized groups in the county met with the county agent and farm-management demonstrator to adopt a long-time and short-time program. Twenty-six men and women attended this meeting, representing community clubs, cooperative elevators, livestock shipping associations, creameries, merchants' associations, and the bankers' association. The suggestions made by the community committees, together with information concerning the types of farming in the county and county data taken from the State and Federal census and other sources, were used in determining the county program. This material was prepared and presented by the farm-management demonstrator. In addition to the problems connected with producing farm crops, livestock and products, such

problems as farm legislation, marketing, insurance, and taxation were introduced for consideration. It was determined by popular vote that the short-time program to be followed by all the groups next year should emphasize work on hogs, dairying, and farm legislation. Through newspaper publicity and community meetings, the county agent plans to get the program adopted by this group before every farmer in the county within a short time. Additional meetings of this group will be necessary from time to time to add to the details for the county program.

Project 3. An intensive drive was made for an increased legume acreage in eastern South Dakota. This was undertaken by the entire Extension Service with a 30 per cent increase in legume acreage as a goal for this year and a 100 per cent increase by 1930. In January and February, meetings were held in 76 communities where the growing and feeding of alfalfa and sweet clover were discussed. These meetings were well attended and much interest was shown in the talks, charts, and demonstrations presented. The farm-management demonstrator took part in the program at 43 meetings on this subject at which 8,915 adults were present.

The most recent check-up on results shows an increase of 73 per cent in the acreage of alfalfa. This report is made up from the reports of county agents who have tried to learn accurately the outcome of this campaign.

Miscellaneous: Seven radio talks were prepared during the early part of the year. Assistance was given in preparing "The South Dakota Monthly Farm Outlook," and outlook material was prepared and mimeographed for use by county agents. This material covered beef cattle, hogs, sheep, and wool. A cooperative study has been conducted on 60 ranches by the Bureau of Agricultural Economics and Animal Industry, U. S. Department of Agriculture, and the Montana, Wyoming, and North and South Dakota State Colleges. A conference was attended in the area and the past year's results of the survey discussed. Assistance was also given in the preparation of debate material on the question of whether or not the Government should render financial aid to the American farmer. Due to the number of requests for such material, it was prepared in brief mimeographed form by members of the farm economics department for use throughout the State.

Virginia

January 1 to December 31, 1927,

C. L. Pickard

Project:

Farm management and farm accounts.

Methods and Results:

A special effort was made during the year to interest the farmers of the State in better farm-management methods through farm-management exhibits at fairs and cost accounting demonstrations. The farm-management exhibits were model farms showing accomplishments on actual farms. These were put on at eight fairs and attracted considerable attention.

Farm-account demonstrations for the purpose of teaching correct methods of farm accounting were put on in 22 counties. There was an attendance of 313 farmers at these demonstrations, 181 of whom signed up to keep accurate accounts. Three hundred farm-account books were distributed during the year to farmers who agreed to keep them.

The definite work begun two years ago as a follow-up of the cost-account study of tobacco farms in Charlotte County was continued. The group of 20 men who were selected to serve as demonstrators of certain improved farm-management practices were visited and advised with. It is gratifying to note that the men who had carried out the recommendations were making the largest profits.

Washington

October 1, 1926, to November 30, 1927,

R. M. Turner

Project:

Farm organization and management.

Methods and Results:

General farm records, poultry records, dairy records, and cost-of-production records have been taken up in order to arrive at a proper and correct base upon which to make recommendations in pointing out leaks in the farmers' business and changes necessary in their farm reorganization.

Cost-of-production work with wheat was undertaken at the request of the Washington State Grange, 71 grangers agreeing to keep a record of their costs of production during the year in the driest part of the wheat belt. Difficulty is experienced in getting a large number of the records completed owing to the fact that two of the largest counties cooperating have been without county agents. The work is to be continued next year, however.

The study of labor used on poultry farms seemed necessary in order to determine why some farmers could handle from 1,500 to 2,000 hens alone while others kept very busy with from 500 to 800 birds. Consequently, a detailed study was made of the various jobs done around the laying flocks on 127 farms. All the men returned their labor records on the various jobs relating to the care of the laying flock for a period of 7 to 21 days, the major part being for the three-week period. These records have been analyzed and compared with the building layout and poultry equipment, and the material is being returned to each cooperator, as it has been mimeographed and is being presented at all of the poultry schools in the State by means of lantern slides. An illustration of this type of work is given by one county agent who reports spending 15 days on the project, surveying 39 poultry farms, making individual calls to obtain labor records, and writing letters to delinquent record keepers. A one-week labor record was obtained from the cooperators in March, June, and September. Eleven communities were reached, and 89 individual farm calls were made in connection with this project. A detailed map was made of each poultry farm in the survey, showing the exact location of each building, feed and water supply, where the straw was stored and the eggs packed, how the dropping boards were cleaned, how the litter was cleaned, and where it was dumped.

Forty poultry-account books were turned in, and a new summary sheet was worked out in the extension office and analyses returned to each of the poultrymen, making it easy for them to locate weaknesses in their business. The study of 127 poultry flocks in the State was prepared in mimeographed form under the caption "Labor on Poultry Farms," and a leaflet entitled "Facts about Egg Prices" was written and printed as Extension Circular 15.

The college extension service has cooperated with Whatcom County in conducting a project on the keeping of dairy records for the purpose of determining feeding and management practices in various herds, analyzing the results, and recommending desirable changes. The farm-management demonstrator has prepared and furnished record blanks for cow-testing association co-operators, also blanks for the dairy-management survey, and has tabulated and analyzed the results obtained, presenting the material at dairy meetings. Data is obtained as to the number of animals cared for and the labor-saving devices in use, also the hours spent in caring for the herds.

A close contact is maintained between the department of farm management at the college and the experiment station, and during the year, there has been splendid cooperation in gathering figures pertaining to the tree-fruit industry during a survey of 250 tree-fruit farms in the State requested by Director Nelson on account of severe frost damage that occurred in some of the districts. This survey was conducted in three counties by the extension specialists in horticulture and farm management and an effort made to determine what readjustments could be made in the cropping plans for that year to take the place of the large acreage of damaged soft tree fruits in order to provide cash incomes for the farmers in that area. Through the efforts of several county agents, reports were received by wire of the acreage of certain crops such as cantaloupes, tomatoes, sweet corn, watermelons, string beans, and green peas, and these reports wired back to the counties affected in order that they might have some guide in selecting quick crops that could be planted on their irrigated land to serve as cash crops to replace the damaged tree-fruit crops. The suggestions were adopted to some extent. However, a large number of the farmers affected moved out temporarily and obtained work elsewhere for the season.

While there is only one part-time farm-management specialist employed in the State, the extension specialist in the economics of land clearing has conducted two farm-management surveys covering 42 farms in the logged-off sections in an effort to point out ways for the farmers in those sections to increase their incomes. As a result of reports, 39 farms have changed their practices, 3 meetings have been held with an attendance of 740 persons, and the work will be enlarged upon during the coming year.

Sixty-eight survey records were taken in two counties of general type farms. State economic conferences have been held in several commodities, and county economic conferences are to follow in each county. The farm-management specialist attended the State economic conference on lettuce held at Seattle in May and prepared data in the form of charts for presentation to the growers and shippers of head lettuce. This was followed by two dairy and poultry conferences in Thurston County, planned and conducted by the specialist and the county agent.

Following attendance at the outlook conference held at Washington, D. C., 9 State outlook reports were written and sent to more than 100 daily and weekly newspapers in the State.

Wisconsin
September 30, 1926, to October 1, 1927,
John S. Donald

Projects:

1. Farm accounts,
2. Tours.

Methods and Results:

Project 1. There has been more discussion of the need of farm records and accounts than in former years, and the farmers are asking county agents for assistance in the work. Lack of extension personnel has limited the work of following up the accounts in the field, and it has been necessary to depend largely upon correspondence with cooperators. Farm tours have afforded good demonstrations of the work, stops having been made at farms where complete records are kept on the general farm business and on specific commodities. The contribution of cow testers to the keeping of complete farm records has not been so general as was expected, although it is constant and increasing. In some instances, the tester is a real promoter for the keeping of farm records by the members of his association, and many books are started and kept throughout the year. In other cases, the members advocate paying the tester a little more and having him do all the book work at the time of his visit to the farm.

Seven conductors of farmers' institutes were furnished with equipment including a Wisconsin farm-record book completely filled out with the business of a farm for one year and a summary, also a few circulars of "Farm Accounts Made Easier." Each conductor was to exhibit the book at the institute and, if any interest was shown, to give some time to discussion. Wherever the subject was introduced, the extension office invariably received orders for the book. An effort will be made to put more pressure on the farmers' institute force in future. Cost of production was a live question discussed in all of the 13 marketing institutes, either by the demonstrator or one of the cooperative marketing speakers from the college. The Wisconsin farm-record book was recommended for use and a plan submitted for more detail on enterprises where complete cost figures were desired.

The idea of teaching the business side of agriculture and the use of the Wisconsin farm-record book in schools is becoming established in nearly every county. County normals and all training schools have been preparing teachers for this work. Legislation on this work in 1925 has been of much assistance. All these factors have greatly stimulated the educational program of bringing instruction and practice in keeping farm accounts into every home in the State where there are children in the elementary schools. It is gratifying to observe the splendid advance made in the public schools and to contemplate what it will mean for the future to have the thousands of young

people who are most likely to be the next generation of farmers come into the active operating field with the knowledge that farming is a real business and that they are capable of keeping farm accounts. This phase of the project has advanced so that it is returning dividends and meeting the anticipated results in very rapidly increasing the actual number of accounts kept on farms. Out of 820 farm-record books sent to Winnebago County for 1927, 144 actual accounts are being kept directly from this source. Six hundred and fifteen books were sent to Kewaunee County, and 306 elementary school pupils were given instruction in accounting, 180 of whom, in cooperation with their parents, are keeping the records on their home farms. These two counties are outstanding examples of the trend of adoption of the farm-record practice after its introduction in the schools, and the big problem now is to have these records completed and summarized in order that actual benefit in the organization of the farm business will result.

The cooperation with State vocational educational forces is very cordial. High schools and farmers' night school classes are forces for bettering farm-economic conditions. Farm records and accounts are a part of the program and are growing more popular each year, especially in the part-time schools. The North American Farmers' Federation is continuing its support of the farm-record program for farm facts as a basis for an agricultural program. Each member is supplied with a book by the Federation and a sincere effort made to have them kept. Some groups of the Farmers' Union are keeping records in cooperation with the extension office, and the Grange is lending its influence in some localities. Newspaper articles are used quite extensively around the new year for the inventory campaign and for enterprise records, and the motion picture entitled "Magic In It" furnished by the Extension Service at Washington was used very successfully at marketing institutes and other meetings. The total number of account books distributed during the year was 11,703. Of this number, 3,801 books were sent to farmers and the balance to schools. As books are also distributed from the offices of county agricultural agents and superintendents, this is the closest possible estimate.

Twenty-four cooperators in one county completed records on potato costs. A summary was made and sent to each cooperator and all extension workers, the copies so marked that each farmer could compare the results of his experience with those of other growers. The benefits were sufficient to cause 40 potato growers in the same locality to keep records this season. Thirty growers of tobacco in three separate areas are keeping their production costs, and, due to the marketing pool for tobacco, this promises to be an exceedingly interesting enterprise record. Opportunity for cooperation in keeping cost records was offered to pool and non-pool members alike. It is largely the members of the pool who are participating, and the tobacco dealers are watching the outcome closely. From a general survey of farm movements, it would appear that commodity-cost enterprises and marketing pools furnish the most hopeful approach to effective agricultural organization.

Project 2. It has proved true that "seeing is believing" in many cases and also that the stimulation of the habit of observation is especially helpful to the farmer. Consequently, the farm tour is one of the best means of demonstration. One very successful tour was held featuring one farm with complete

For the purpose of this study, the following data were collected:

1. The number of cases of the disease in each of the five years.

2. The number of cases of the disease in each of the five years, classified according to the age of the patient.

3. The number of cases of the disease in each of the five years, classified according to the sex of the patient.

4. The number of cases of the disease in each of the five years, classified according to the season of the year.

5. The number of cases of the disease in each of the five years, classified according to the place of residence of the patient.

6. The number of cases of the disease in each of the five years, classified according to the occupation of the patient.

7. The number of cases of the disease in each of the five years, classified according to the social class of the patient.

8. The number of cases of the disease in each of the five years, classified according to the duration of the disease.

9. The number of cases of the disease in each of the five years, classified according to the mode of transmission of the disease.

10. The number of cases of the disease in each of the five years, classified according to the outcome of the disease.

11. The number of cases of the disease in each of the five years, classified according to the time of day of the onset of the disease.

12. The number of cases of the disease in each of the five years, classified according to the time of day of the death of the patient.

13. The number of cases of the disease in each of the five years, classified according to the time of day of the burial of the patient.

14. The number of cases of the disease in each of the five years, classified according to the time of day of the cremation of the patient.

15. The number of cases of the disease in each of the five years, classified according to the time of day of the interment of the patient.

16. The number of cases of the disease in each of the five years, classified according to the time of day of the exhumation of the patient.

17. The number of cases of the disease in each of the five years, classified according to the time of day of the reinterment of the patient.

18. The number of cases of the disease in each of the five years, classified according to the time of day of the reinterment of the patient.

19. The number of cases of the disease in each of the five years, classified according to the time of day of the reinterment of the patient.

20. The number of cases of the disease in each of the five years, classified according to the time of day of the reinterment of the patient.

records, two farms with hog projects, and one with alfalfa. From 50 to 75 men were present at each stop, and rousing cooperation was evident during the noon hour. The Rusk County 4R Club, called the "Rusk Rural Record Rustlers," planned a tour with the experiment station at Spooner the objective on station day. Only eight farmers made the trip owing to bad weather, but they appeared to think it much worth while and agreed to interest their neighbors in making other trips and also in making the Spooner visit an annual affair. An epidemic in the vicinity caused the abandonment of the plan for a third tour for farm projects on records and hogs.

Miscellaneous: The usual miscellaneous problems that naturally come into farm operations have had their considerations. Farm leases, trend of price, crop rotation, farm credit, sources of income, questions on production and livestock, and various inquiries on community betterment, making the homestead attractive, etc., have come in for discussion and suggestions. Farmers are beginning to grasp their situation and to think their way through their problems more clearly. Many have made suggested changes in their farm practices and written letters of appreciation to the demonstrator for assistance received in their work.

